THURGOOD MARSHALL LEADERSHIP ACADEMY
FORT WAYNE URBAN LEAGUE
CHARTER APPLICATION

High Expectations. No Excuses.

"Sometimes history takes things into its own hands." Thurgood Marshall

Fort Wayne
Urban League

2135 S Hanna St. Fort Wayne, IN 46803 Phone: 260.745.3100 Fax: 260.745.0405

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PROPOSAL OVERVIEW & ENROLLMENT PROJECTION

Please provide information for the **designated representative** for the applicant group. This individual will serve as the contact for all communications, interviews, and notices regarding the submitted application. *Note: Names and contact information may be shared with external groups by the ICSB.*

Name of proposed charter school:	**Thurgood Marshall Leadership Academy**
Proposed charter school location: *Please indicate the city/town and, if known, potential address or neighborhood of location. Virtual operators should indicate the geographies the operator intends to serve.	Fort Wayne, Indiana
School district(s) of proposed school location:	East Allen County Schools
Legal name of group applying for charter:	Fort Wayne Urban League Inc.
Names, roles, and current employment for all persons on applicant team:	Jonathan C. Ray, MSW; Urban League CEO Jamie Garwood, MPA; Director of Programming, Fort Wayne Urban League
Designated applicant representative:	Jonathan C. Ray
Address:	2135 S Hanna St Fort Wayne, IN 46803
Office and cell phone:	260.745.3100 or 260.241.7697
Email address:	jray@fwurbanleague.org
Fax:	260.745.0405
Model or focus of proposed school: (e.g., arts, college prep, dual language, etc.)	College Prep

Proposed Grade Levels and Student Enrollment

Specify the planned year of opening for the charter school, and indicate both the planned and maximum number of enrolled students by grade level for each year.

Academic Year	Grade Levels	Student Enrollment (Planned/Maximum)
Year 1 (specify)	K-5 (300) and 9 (75)	375
Year 2	K-6 (350) and 9-10 (150)	500
Year 3	K-7 (400) and 9-11 (225)	625
Year 4	K-8 (450) and 9-12 (300)	750
Year 5	K-8 (450) and 9-12 (300)	750
At Capacity	**K-12**	**750**

Does the school expect to contract or partner with an Education Service Provider (ESP) or other organization for school management/operation?* Yes☒ No☐

If yes, identify the ESP or other partner organization: American Quality Schools Corporation

**Note: If the applicant intends to partner with a service provider or partner that has NO previous experience in operating a school, the applicant should use the RFP for New Operators.*

Proposed Head of School/Principal Information *(If Known)*

Name of proposed candidate: Unknown

Current employment: _____

Daytime phone: _____

Cell phone: _____

Email address: _____

Will an application for the same charter school be submitted to another authorizer in the near future? Yes☐ No☒

If yes, identify the authorizer(s): _____

Planned submission date(s): _____

Please list the number of previous submissions for request to authorize this charter school over the past five years, as required under IC § 20-24-3-4. Include the following information:

Authorizer(s): None

Submission date(s): _____

EXECUTIVE SUMMARY

1. Mission and Vision

The mission of the Fort Wayne Urban League (FWUL) is to enable urban residents and others to secure economic self-reliance, parity, power and civil rights. During the last nine decades, the FWUL has provided a variety of services to help thousands of diverse Fort Wayne residents reach their potential. The vision of the FWUL is "to be the premier catalyst for positive change in the quality of life for African Americans and others in the greater Fort Wayne Community." To achieve this vision, our work is focused on closing the education and income gaps for African Americans and other minority communities.

The mission and vision of the Thurgood Marshall Leadership Academy (TMLA) charter school is a natural extension the Fort Wayne Urban League's work. TMLA will diligently work to close academic achievement gaps among minority and low-income students through a curriculum, teaching pedagogy, and school culture which is rigorous, based on problem-solving, critical thinking and is achieved in a school culture which fosters strategies for creating citizen leaders prepared to act to promote social justice in our community, country and globally. The mission of Thurgood Marshall Leadership Academy (TMLA) is "to partner with students, parents and the community to promote economic self-reliance, parity, power and civil rights through a college preparatory education that fully prepares students for college success and socially just citizenship." The vision for TMLA is "to be a premier school in Fort Wayne and a model of educational excellence, accountable governance and community engagement for all of Allen County."

The Fort Wayne Urban League is uniquely positioned to leverage its work to develop a high-performing charter school. In 2010, the Urban League was approached by Paul Harding High School parents and asked to advocate for converting the failing school into a charter school. The Urban League, along with the PTA, led a petition drive that resulted in more than 350 signatures of support for the conversion. Additionally, our local Urban League has the support of the National Urban League (NUL) to develop a charter in the Harding attendance area. Our school concept aligns with the joint recommendations of the NUL, the Lawyers Committee for Civil Rights under Law, NAACP, NAACP Legal Defense & Educational Fund, Inc., National Council for Educating Black Children, Rainbow PUSH Coalition, and the Schott Foundation for Public Education. In their collective view, the best way to approach school turnaround is to reinvent low-performing schools as "community schools," offering high-quality programs, strong instruction, and comprehensive wraparound services. These community-centered schools leverage local resources to produce sustainable high-quality learning outcomes for students and parents alike. We believe this approach is our greatest strength and the right fit for our proposed school community.

One of our greatest challenges will be the poor reputation of charter schools in Fort Wayne. Fort Wayne charters are perceived to perform poorly and lack strong board governance. We plan to overcome this challenge by having an engaged board, and by welcoming the community into this school to create a sense of shared ownership. We will also be transparent about the school's development and progress. Our long history in the community and the stability of our organization will also add to the confidence in the sustainability of this school. The Urban League is one of the oldest non-profit and civil rights organizations in Fort Wayne, serving the community since 1921, and the National Urban League is now over 100 years old.

2. Educational Need and Target Population.

Decades ago, the "Harding area" of East Allen County Schools (EACS) was largely white and middle class, and the premier tax base of the school system, one of four districts in Allen County. Economic and demographic shifts in the 1990s resulted in this area becoming mostly minority, while the district remained white and rural.

The students in the Harding attendance area have historically been poorly served by EACS, a school corporation which has demonstrated poor performance with low income and minority youth. Consequently, the area's high school, Paul Harding High School (PHHS), was on academic probation for five consecutive years and was one of the state's lowest performing schools.

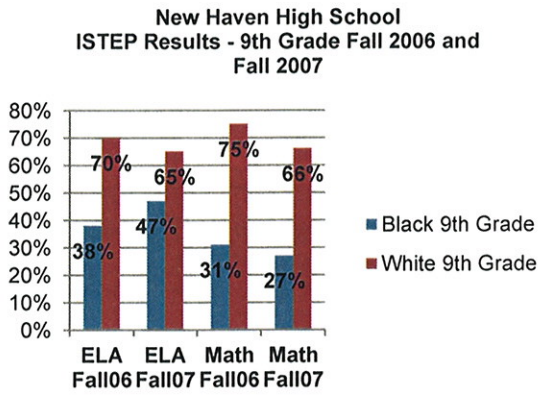
In 2010-2011, EACS devised a plan to avoid a state takeover of the school by dispersing Harding's mostly minority population to primarily white suburban and rural schools, busing those students for up to two hours a day, and re-enrolling Harding as a "new school." TMLA will be an option for next year's 9th graders who may also be subjected to this busing. EACS has not announced what will happen to these students. Additionally, TMLA will begin to raise county-wide expectations of low-income and minority students by creating a school of excellence for all students.

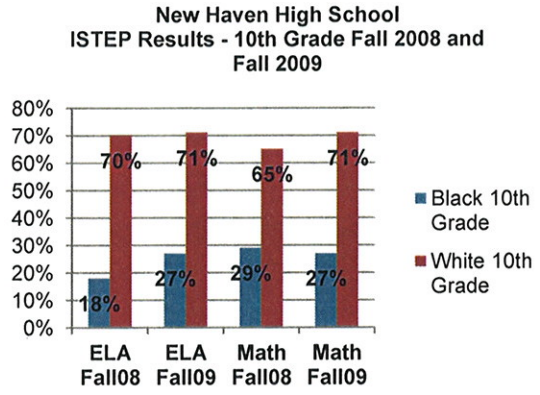
The poor performance of Harding and its feeder schools has led to and exacerbated the urban blight in this community. These trends have fueled concentrated poverty and increased the educational challenges faced by the schools. The reputations of the area's schools and EACS have been major obstacles in revitalizing the area's ailing economic base. With better educational offerings, we believe many residents will opt for a neighborhood school. We believe Thurgood Marshall Leadership Academy will provide educational justice for this community, as well as spark economic revitalization, that will also benefit the surrounding schools. This community within EACS is the targeted area for our school, and many of our students will attend from this area. However, TMLA is open to all students in our community, and from anywhere in Indiana. While TMLA may attract a large number of minority students given its proposed location, we will recruit students from throughout the community by providing a rigorous educational option that will appeal to many students and families. AS with traditional public schools, we will not establish any policies or limit student admissions in any manner.

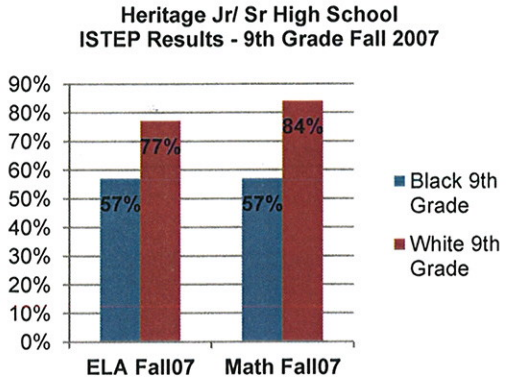
Improving college readiness outcomes for populations who are under-represented in higher education is a major priority for the Urban League. Even those minority students who do enroll in higher education face serious challenges and obstacles to success. Only 6% of African-American students' who enroll in Indiana colleges actually graduate and those who do, seldom finish in four years. Such low numbers underscore the poor academic preparations of minority students at the elementary and secondary levels as well as financial issues and lack of guidance about college, which discourages college completion. Indiana spends over $40 million dollars each year for student academic remediation at the community college level doing what should have been done at the state's elementary and secondary levels. It also appears that the state assessment test (ISTEP) overestimates student achievement in reading and math. The ISTEP test reports a reading proficiency of 69% while the National Assessment of Educational Programs (NAEP) test records only 32% proficiency. Similarly, the ISTEP test reports 75% student proficiency in math, yet the NAEP tests show only 36% of Indiana students to be proficient. In Indiana the gap between Caucasian graduation rates from high school as compared to those of minority students is also cause for alarm. White students graduate high school at a rate of 71% while the rate for African-Americans is 53% and Hispanic and Native-Americans is 51% and 48% respectively. The situation for African-American males is even more serious, with only 43% of black males graduating from high school; a 30% gap from that of white male students. Statistics such as these motivate the Fort Wayne Urban League to address this as a crisis situation in the East Allen District and broader

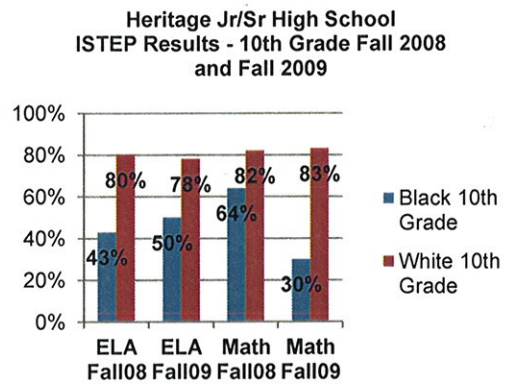
community. We believe the urgency and need requires a new community response so that another generation of young people will not move into the adult world without the skills and knowledge required for success and economic self-sufficiency.

A review of ISTEP scores for 9th and 10th graders in East Allen County Schools from 2006-2009 indicates a significant achievement gap between Black students and White students.





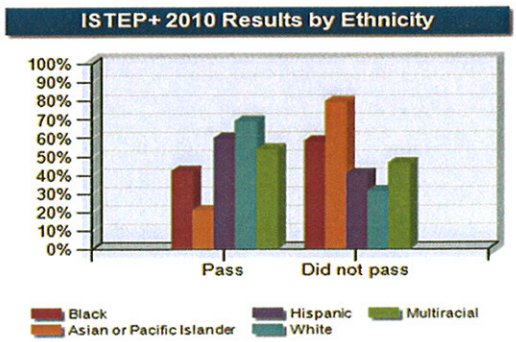




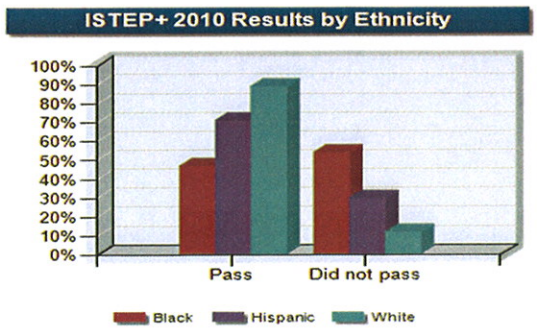
A review of 2010 ISTEP scores for elementary schools in the 46806 and 46816 zip codes also indicates an achievement gap between Black students and White students.

At Southwick Elementary (currently K-2), 41.9% of Black students passed both ELA and Math, compared to 68.7% of White students. At Irwin Elementary, 46.5% of Black students passed both ELA and Math, compared to 88.5% of White students.

Southwick Elementary School 46816

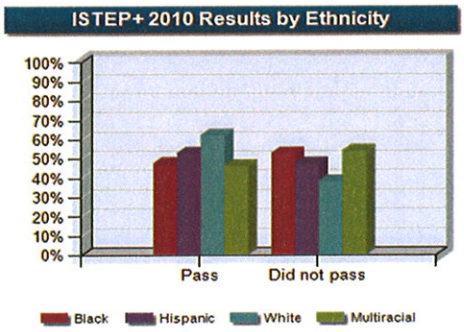


John Irwin Elementary School 46806

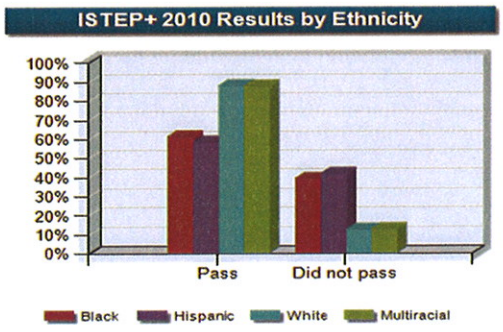


At Scott Elementary, 47.3% of Black students passed both ELA and Math, compared to 61.9% of White students. At Weisser Park Elementary, 61.0% of Black students passed both ELA and Math, compared to 87.7% of White students. And at Abbett Elementary, which is 47% Hispanic, less than 40% of Black and White students passed both ELA and Math in 2010.

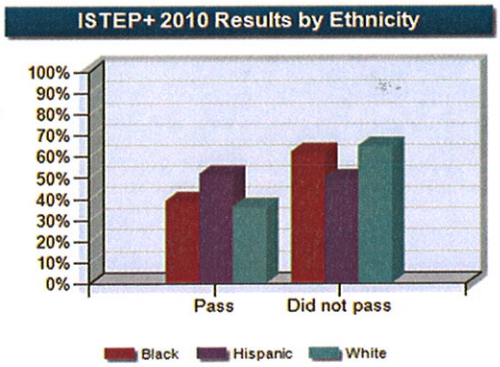
Levan Scott Elementary School 46806



Weisser Park Elementary School 46806



Merle Abbett Elementary School 46806



3. Community Engagement

In 2010, Harding parents requested advocacy assistance from the Fort Wayne Urban League. The parents were unsatisfied with the district's plan to avoid potential state sanctions by displacing Harding students, and with the persistent failure in Harding area schools. The Urban League, along with parents, attempted to work with the school system, the school board and state lawmakers to find a remedy that would not burden Harding students. These efforts were unsuccessful, and this school year EACS began busing nearly 700 minority students to other schools.

Over 51% of Harding parents had signed petitions requesting the school be converted to a charter school. The remaining parents had not yet been contacted by the deadline needed in the "Parent Trigger" legislation, which ultimately failed to pass. It is likely the final percentage would have been nearly unanimous. Although this charter school will not be able to phase up fast enough to serve these displaced students, the TMLA community very clearly stated they wanted another educational option in the community, and there is overwhelming dissatisfaction with the quality of education being provided in the targeted area.

4. Education Plan/School Design.

This proposal is submitted with the clear evidence that minority and low-income students are being poorly educated at both the elementary and secondary levels in the proposed school area. This troubling fact means that we cannot simply focus on creating a quality elementary school where students will be prepared to succeed in high school and beyond, and simultaneously allow another generation of area students to be poorly educated or drop out of high school. Nor can we focus solely on creating a quality high school, while students at the elementary level are so poorly prepared that they face a high chance of failure when they attend high school. The reality of the educational conditions requires us to target the K-12 continuum in order to create a paradigm shift in this community.

By 2015-16, TMLA will be fully enrolled with 750 students in grades K-12 (K-8: 450, 9-12:300). While the school will be housed within one physical structure there will be distinct elementary and secondary student areas. We will start with a full K-5 elementary school and 9th grade academy. The experience of our CMO, American Quality Schools, has demonstrated that beginning with the K-5 grades allows for the necessary foundation instruction in reading and math, which dramatically increases the student success rate in the upper elementary grades and in high school. The elementary school would progress through grades 6, 7 & 8.

The high school would begin with a Freshmen Academy, and progress to a full grade 9-12 secondary school by 2015-16. Initially, it is likely that many of the Freshmen who enroll will be in need of substantial targeted remedial instruction in reading and mathematics so that they will possess the skills to successfully engage in rigorous high school work, graduate, and enroll and complete post-secondary schooling. As the school progresses, it is our belief that the quality of elementary instruction will minimize or eliminate the need for substantial remediation for future high school students.

Additionally, the decision to launch Thurgood Marshall Academy with a Freshman Academy is in response to the busing of the Harding students to other high schools. It is our belief that beginning with all high school grades would not allow us to control growth and quality. We also recognize that older students who have already been displaced from Harding may not want to switch schools again so close to graduation and other important activities in the high school experience.

TMLA will have an all-encompassing theme – the concept of "social justice". This focus is appropriate for the school community and for a school affiliated with the Urban League, a historic civil rights organization. A curriculum infused with social justice ideals seeking to develop informed critical-thinking, fair minded, concerned and active individuals who take the role of "citizen" seriously and participate in appropriate ways throughout their lives to minimize or end human inequalities based on race, religion, ethnic origins, oppression and violence. It is our core belief that the soundest and most powerful element of citizens concerned with social justice is a quality academic program based on critical thinking, problem-solving, and character education. We will accomplish this through a rigorous liberal arts education utilizing the Core Knowledge Curriculum at the K-8 level and the Indiana Core 40 curriculum at the secondary level, with all grades aligned to the national Common Core Standards. The Core Knowledge Curriculum is a research-based model used in hundreds of school districts throughout the United States. It is rigorous and gives students the foundation which is required for a successful high school and post-secondary educational experience. Attachment 4 has a more detailed explanation of The Core Knowledge Curriculum

Several studies have been conducted in relation to the effectiveness of the Core Knowledge Curriculum. Researchers at the Center for the Social Organization of Schools at Johns Hopkins University completed a series of evaluations at Core Knowledge schools. These studies found

evidence that Core Knowledge is associated with many positive changes in schools, and that these positive changes are most pronounced when implementation of Core Knowledge is pursued with fidelity. Core Knowledge is an appropriate fit for our school, in that the curriculum is focused on providing all students, regardless of background with a coherent and clear foundational background that equips them for advanced learning and citizenship.

The Core 40 is the basis for Indiana High School curriculum and will be followed by all TMLA high school students. Students identified as more advanced and gifted will be required to follow the Core 40 with Academic Honors Indiana High School requirement. The electives in the high school curriculum will not only include special social justice seminars, independent study on social justice topics, experiential learning in a social justice setting, and others as well.

All grade levels will utilize the three pillars of the Paideia instructional methodology: didactic instruction (lecture), coaching, and, Socratic seminar. This methodology is appropriate for TMLA given the focus on the liberal arts with a social justice theme and is used by all AQS managed schools. Paideia was a system of instruction in classical Athens in which students were given a well-rounded cultural education with subjects including rhetoric, grammar, mathematics, music, philosophy, geography, and history. This teaching method was designed to produce thoughtful, engaged and informed citizens. Paideia is described in more detail in the instructional section of this application.

A high performing school requires high performing teachers. At all grade levels in schools managed by American Quality Schools, all faculty are retained and compensated on a performance-based system which the organization has successfully administered for over thirteen years. Thus our school will have no set pay-scales or a step compensation system utilized in most traditional public schools. Instead teachers will be paid competitive wages and be rewarded for quality teaching. Teachers will receive ongoing professional development, mentoring and support in order to improve their instruction and leadership.

Regular assessments will be used to monitor student progress and differentiate instruction. Assessment of student academic growth and performance will be determined at the elementary level by the utilization of the NWEA (Northwest Educational Assessment) instrument and the state ISTEP Test. The NWEA will be utilized for freshman at the high school but the major indicators of student performance will be the end-of-course assessments and the scores obtained on the the ACT and/ or SAT tests.

TMLA will provide a unique educational experience for students in our community. We will offer a rigorous college preparatory education, with comprehensive supportive services to ensure all students, regardless of ability, get the support they need to reach high standards. Everyone affiliated with TMLA; The Urban League, the TMLA Board, American Quality Schools and the schools staff, will have high expectations for our students.

5. Vision for Growth

The Urban League's five-year growth plan for TMLA is uniquely designed to meet the needs of the anticipated school community and the recent changes made by East Allen County Schools. The school will ultimately serve students in K-12, but will begin with initial grades in both the primary (elementary) and secondary (high school) academies. The rational for this dual "phase-in" is tied to community needs in the area. Families in the Village neighborhood of Ft. Wayne, where we propose to locate the school, no longer have the option of a neighborhood elementary school. The parents of these younger children would prefer a neighborhood school, based on the comments during the

petition drive and as well as public comments made at various board meetings and public hearings. The K-5 Primary Academy will begin with 300 students; 2 classrooms of each grade, averaging 25 students per class. We will begin the high school with a limited Freshman Academy of no more than 75 students. Each year thereafter, 75 new freshmen will be admitted to the high school while we add grades 10, 11 & 12 until the high school reaches full enrollment at 300 students.

As an organizer, the Fort Wayne Urban League has no current plans to open additional schools. Future decisions will be based on community need and the responsiveness of school districts to improving educational outcomes for minority and low-income youth. If approved, TMLA would be the fourteenth school operated by American Quality Schools. Over the past thirteen years AQS has operated three high schools and fourteen elementary schools. While the high schools have had a different emphasis, the overall approach and teaching strategy has been consistent as described earlier. At the elementary level the replication of the model, curriculum, and teaching approach has closely followed previous schools AQS has operated.

American Quality Schools currently operates thirteen schools in Illinois, Indiana and Missouri. In the past thirteen years AQS has chosen to not apply for renewal of one of their schools and most recently one charter holder made a decision to create an infrastructure to manage their own schools. AQS managed the two highest performing schools in their portfolio, including the highest performing Chicago charter elementary school. The decision of that organization to move in a direction in line with their new strategy plans resulted in a professional and amicable new direction for both organizations.

AQS currently operates the following schools:

Illinois

1. Plato Elementary School (Grades K – 4)
2. Plato Middle School (Grades 5 – 8)
3. Passages Elementary School (Grades PreK – 8)

Indiana

4. Thea Bowman Elementary School (Gary, IN) (Grades K – 5)
5. Thea Bowman Middle/High School (Gary, IN) (Grades 6 -12)
6. East Chicago Urban Enterprise Academy (East Chicago, IN) (Grades K - 8)
7. Charter School of the Dunes Elementary School (Gary, IN) (Grades K – 9)
8. Xavier Elementary School (South Bend, IN) (Grades K – 7)
9. Lead Middle School (Gary, IN) (Grades 5 – 8)
10. Lead High School (Gary, IN) (Grades 9 – 10)
11. Discovery Charter Elementary School (Portage, IN) (Grades K – 7)

Missouri

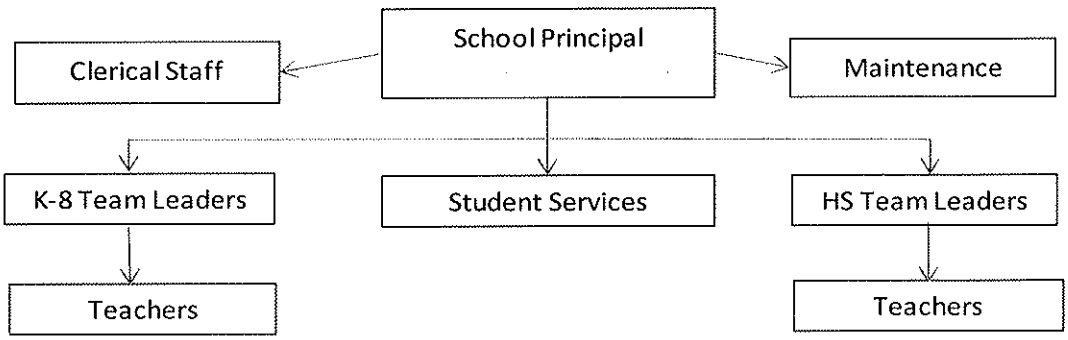
12. Carondolet Leadership Academy (St. Louis, MO) (Grades K – 6)
13. Grand Center Arts Academy (St. Louis, MO) (Grades 6 – 8, will grow to high school beginning 2012-2013)

6. Leadership and Governance.

The founding group which includes members of the Fort Wayne Urban League Board of Directors will transition into the TMLA school board who will oversee the school. A separate non-profit organization will be established connected to the Urban League, but all funding for the school will remain separate from the overall Urban League budget. There will also be advisory committees with lead members who advise on issues like Academic Rigor, Finance and Legal Issues, Student Recruitment and Personnel.

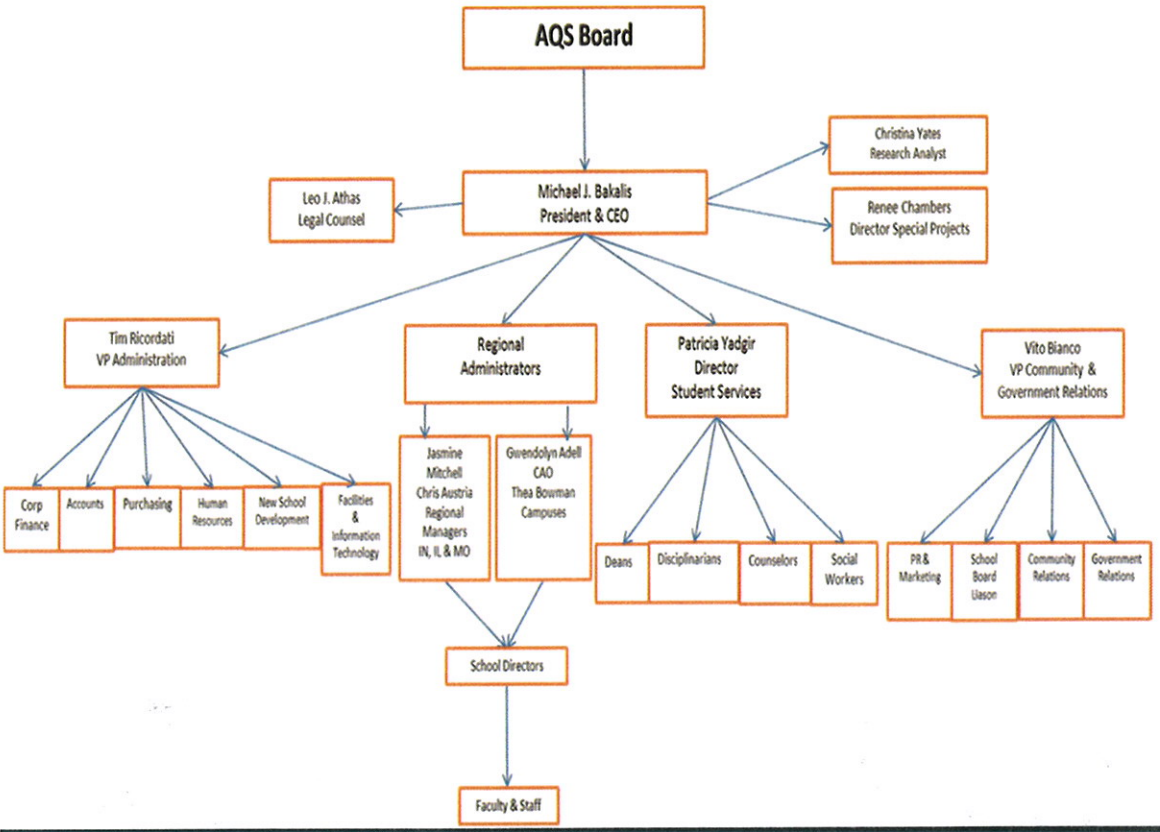
The Fort Wayne Urban League, through the school board, as holder of the prospective charter would be the body overseeing the management of the school by the CMO, American Quality Schools. American Quality Schools is a not-for-profit charter management organization founded and headed by Dr. Michael J. Bakalis, who has had a distinguished career in education and public service. American Quality Schools began operation in 1999 with two schools. Since then, the organization has grown and now operates 13 schools in Illinois, Indiana, and Missouri. The AQS managed charter schools continue to substantially outperform comparable schools in their geographic areas on the Illinois state test (ISAT) and the Indiana state test (ISTEP) as well. The fact that AQS has been able to successfully open schools, meet all deadlines, hire all faculty and staff, appropriately deal with all finances and achieve academic success is compelling evidence that, as an organization, AQS has the capacity to grow while replicating the models we have created.
The governing board will meet once per month to discuss school policy, governance, student academic achievement, facilities maintenance and finances. AQS will provide a report to the board on each of the above mentioned categories on a monthly basis.

All employees of the school are employed by AQS which provides the administrative work pertaining to salaries, bonuses, benefits, insurance, and all other aspects of Human Resource Management. Please see chart below for school structure.



AQS will employ a Regional Manager who will work directly with TMLA. His/Her role is to work with the school Principal and Team Leaders to promote student academic growth, plan and provide professional development for administrators and staff and monitor the management and finances of the school. The Regional Manager reports to and meets on a scheduled basis with the senior administration of AQS including the AQS president as well as with the other Regional Managers.

AQS believes the success of the school is dependent on constant and clear communication between the CMO and the board, as well as operating as true partners in addressing the school's needs. Senior staff from the AQS central office regularly visit their schools. They attend all board meetings, provide data analysis of tests scores, conduct professional development for faculty and administration, and participate in planning strategies for school success. The TMLA school board will work closely in partnership with AQS to ensure the schools success. AQS recognizes and articulates to every school board that the CMO is accountable to the board and clearly understands that the board does not work for AQS.



FOUNDING GROUP & SCHOOL LEADERSHIP

Founding Group Membership

1. Key Members of Founding Group and Essential Partners

The founding group is made up of dedicated individuals who are respected in the community as credible partners and advocates for higher educational standards. Each individual has substantial experience in board governance and non-profit management. The founding group includes both individuals who will transition onto the Governing Board and those who will remain in a formal advisory role through board committees. The founding group also includes Urban League staff members who will not serve on the board, but have an ongoing responsibility to align the work and services of the Urban League to the goals of the school.

The Founding Members who will transition to the Governance Board include: Willis Clark, Michael Spath, Alan Grinsfelder, Quinton Dixie and Urban League CEO Jonathan Ray. As the CEO of the Urban League, Jonathan will be a member of the school board, and will also work to ensure alignment between the Urban League and the school. Other Urban League staff will have ongoing responsibilities to align Urban League programming with the school's needs to ensure success for students and families including Jamie Garwood; Director of Programming. Ms. Garwood is part of the Founding Group, but will not transition to the Board. Additionally, Susie Peirce, a community volunteer, has served in an advisory role during the application process and will transition to serving as a member of a board advisory committee. In addition, our essential partners would include area universities, especially Indiana-University/Purdue University Fort Wayne, and various social service providers.

2. Founding Group Collective Experience

Collectively, the Founding Group has experience with founding non-profits and ongoing governance of well-established non-profit organizations. They have provided fiscal stewardship to organizations that receive various types of private and public funding. Members of the founding group have also served on government boards. Founding members have been involved in capital campaigns and several building projects. Several members have also managed large budgets for corporate, non-profit or government entities. Additionally, our Founding group includes four members who have previously taught or currently teach at the college level, particularly in humanities subjects. All of the Founding members have extensive experience with understanding community needs and engaging the community to create change. Each member has demonstrated a commitment to children and families, and a fundamental belief that all children can achieve academically to high standards. Please see Attachment 1 for the resumes of the founding group members

3. Other Agencies Involved in the Development of the School

The Fort Wayne Urban League works closely with Indiana-University Purdue University, particularly the School of Education and Office of Office of Diversity and Multicultural Affairs. We anticipate that both of these Urban League partners would be able to make a significant contribution to the development of the school. Other non-profit agencies would also be invited to offer their programs at the school for the students and parents.

Background

1. Founding Group Motivations

The concept of the school began with parents in the proposed school community reaching out to the Urban League to advocate for the conversion of a failing school into a charter school. That process involved parents and community leaders reviewing charter management organizations and discussing the type of school the community needed. When the conversion effort failed, the Urban League moved forward with developing a charter school with the operator that had been selected, American Quality Schools. Urban League and AQS began developing the framework for a school concept, in line with what parents had expressed they wanted. The Urban League then began to recruit prospective board members who could help develop and refine the school concept. The advisory group members were selected because of their belief that all students can achieve high academic standards. Each member has been part of ongoing community efforts to improve educational outcomes in Fort Wayne, particularly for lower income students.

2. Founding Group Experiences

Our Founding Group is made up of people who are well respected in the community and have extensive experience related to non-profit boards, founding organizations, and addressing community needs.

Willis Clark has served as both the Board Chair of the Urban League and United Way. He has extensive experience working on issues of diversity and racial justice. Will founded "Study Circles," a community racial dialogue program. He is also a founding board member of the African-American Historical Society. Prior to his retirement, Mr. Clark was the CEO of the Central Soya Food Group, valued at $500 million. Will and his wife Ginny have volunteered extensively in schools and with youth programs, and are passionate advocates for K-12 and early childhood education. Mr. Clark will be integral to securing community support for the school from the corporate and philanthropic communities.

Alan Grinsfelder has a wealth of knowledge about building design and community planning. His experiences includes serving on the Fort Wayne Plan Commission (1970-1972), Fort Wayne Community Development Corporation (1992-2001), current chairman of the East State Village Improvement Council, Current Vice Chairman of the Fort Wayne Downtown, and is the current Vice President of Allen County/Fort Wayne Historical Society. Alan has also served on numerous non-profit boards including: YMCA Metro Board, Cancer Services of Northeast Indiana, Washington House Treatment Center, Parkview Hospital Select Committee, Founding and current board member of Vincent Village, Allen County Library and Early Childhood Alliance. Mr. Grinsfelder has also taught fine arts classes at the college level and volunteers regularly at the Urban League to teach young people about architecture and design. Alan's experience will be critical as we plan for the school facility.

Two of our Founding members are currently teaching in Higher Education, and can contribute a wealth of knowledge to the development of the school, especially the liberal arts curriculum. Both Quinton Dixie and Michael Spath are well-respected experts on cultural studies, religion and race. Quinton Dixie is an Associate Professor of Religious Studies at IPFW. He earned a Ph.D. and an M. Phil. degree from the Union Theological Seminary in the City of New York. His areas of interest include African-American religious history, religion and labor, hip-hop and spirituality, religion, and the Civil Rights movement. Dixie has collaborated with Princeton University professor and award-winning author Cornell West on a collection of essays, The Courage of Hope: From Black Suffering to Human Redemption, and he partnered with NPR journalist Juan Williams on the PBS documentary, "This Far by Faith." Mr. Dixie has served on many local non-profit and government boards and brings a wealth of educational and governance experience to Thurgood Marshall. Dr. Spath has published and presented on Islamic and Religious Studies, and has brought many speakers to Fort Wayne from around the World for lectures to promote more global understanding. Dr. Spath presently serves at the Vice President of the Urban League Board, Dr. L. Michael Spath, will also serve as a member of the Founding Group and transition to the Board of the school, to ensure alignment between the Urban League Board and the School Board.

As the CEO of the Fort Wayne Urban League, Jonathan Ray has worked to strengthen and sustain the Urban League's history of service and advocacy for low income and minority residents. Mr. Ray has worked to modernize the agency and improve its efficiency to serve the public. He has also been a public leader on issues related to education, housing, poverty, violence and crime. Prior to the Urban League, Mr. Ray was Allen County's Director of the Division of Family and Children for ten years. In that role, Mr. Ray managed Indiana's Temporary Assistance for Needy Families (TANF) program and other county public assistance programs. He was also responsible for overseeing Child Protection Services (CPS) case managers who attempt to prevent, remedy, or assist in solving problems that may result in abuse, neglect, exploitation, or delinquency of any child. His position managed a total of 300 employees and 150 contracted workers from various community agencies like Job Works, Park Center, SCAN as well as others to support customer and/or client public assistance and child protection needs. Mr. Ray planned and oversaw a $20,000,000 child protection budget. He also evaluated contracts based on agency service outcomes and made final decisions on the selection and/or continuance of outside agency contracts. His nearly 30 years of experience in the social service sector, his executive experience managing significant budgets, contracts and services, and his educational background in human and social development will be considerable assets if this charter is approved. Jonathan will ensure alignment between the larger board of the Fort Wayne Urban League and the board of Thurgood Marshall Leadership Academy.

Jamie Garwood, the Director of Programming for the Fort Wayne Urban League, will also serve as a member of the Founding Group, but she will not transition to the Governing Board. Her primary responsibility will be to ensure that the Urban League strategically aligns its programs to benefit Thurgood Marshall. Ms. Garwood graduated from Indiana University in 1998 earning a Bachelor's degree in Sociology with a focus was on education and social inequality, and has worked in the social service sector dealing with poverty, education, and racial inequality. Jamie also has a Master's degree in Public Affairs, with a focus on Education and Social Welfare Policy Analysis. Her Master's thesis was on school funding. For seven years, Ms. Garwood worked at United Way of Allen County as the Director of Education where she developed a 10-year community plan to close the 3rd grade reading gap and "Real Men Read," a project that paired more than 230 diverse men with 2nd and 3rd grade classrooms for monthly readings in Fort Wayne Community and East Allen County schools. In 2010 she received the Elizabeth Dobyness award from the local NAACP, one of the highest awards given to those who fight for racial and economic equality. She is a respected advocate for issues of racial, social and educational justice. Ms. Garwood is currently completing the turnaround leaders program at Marian University. Her expertise as an Urban League staff member will be an asset to the development of this school.

School Leader and Leadership Team

1. Principal Qualifications

The school leader has yet to be identified at the time of application. A final candidate for the school leader position will be identified by American Quality Schools and submitted for approval by the TMLA Board.

The individual selected must have certain key qualifications. Among these are:

- Appropriate State of Indiana Administrative credentials.
- Experience as a school administrator
- A demonstrable love of children and belief in their academic potential.
- A thorough knowledge of elementary school curriculum theory and practice. Here the Principal must be the educational leader of the school.
- Experience and ability as an effective administrator of a school organization. Here we are looking for a person with managerial competence.
- Demonstrable human relations skills. The Principal we seek must be able to effectively deal with a variety of constituents. Among those are students, staff, teachers, parents and community members. Please see Attachment 2 for the School Principal Job Description

We will utilize the Indiana Department of Education and the National Urban League as recruitment channels for diverse and experienced applicants. Information will also be sent to organizations that focus on improving outcomes for minority students, including the National Urban Alliance for Effective Education.

2. Board Background

Board members have a wealth of experience with education and non-profit governance. Members are well qualified to assist with finding a successful candidate who will serve as a strong leader for TMLA. The Board will work closely with American Quality Schools to identify a qualified candidate. We anticipate the school leader will be selected by April 2012.

3. Transitional Staffing

Jonathan Ray, the CEO of the Urban League and Jamie Garwood, the Director of Programming and Development for the Urban League will be responsible for overseeing the development of the school immediately following the approval of the charter. They will work in coordination with the operator, American Quality Schools, and the Founding Group to launch the school. Mr. Ray and Ms. Garwood are compensated through the Urban League's general operating budget, and will not be funded or reimbursed with any school funding.

4. School Management/Leadership Team Qualifications

As previously described a Regional Manager will provide on-going support to the school. Please see Attachment #3 for the Regional Manager Job Description

EDUCATION PLAN

Curriculum and Instructional Design

1. Curriculum Framework and Principles

In order to ensure that the TMLA Students are prepared for careers and life, the school and it curriculum will be formed around these guiding principles:

1. All students are capable of achieving excellence in learning and must be challenged to meet high standards.
2. The curriculum must be written, aligned, rigorous, coordinated and articulated using The Indiana standards and The Common Core standards.
3. The curriculum will use research-based, best practices strategies that differentiate instruction for various learner needs.
4. The curriculum will center on social justice through a rigorous liberal arts education and inter-disciplinary problem/project-based learning.
5. The curriculum will be developed with respect for, and in recognition of, the rich diversity of the school community.
6. The curriculum should enable each student to develop and support their own diverse interests, views, and abilities, and prepare them for life and leadership in the 21st century.
7. Parents and community will be invited to be participants in the learning and teaching process.

The basic framework for instruction at the elementary and high school levels is the integration of various "social justice" topics at age and grade appropriate levels as vehicles to achieve the Indiana and Common Core Standards identified for each specific grade.

In grades K-5 the classroom structure is one of a maximum of 25 students in a predominantly self-contained classroom. Students may have different teachers for physical education, art, and music. The Core Knowledge Curriculum will be used a research based model used in districts throughout the United States and as aligned with the Indiana and Common Core standards. It is an approach focused on preparing students with foundational knowledge to enable them to be engaged and productive citizens. The curriculum is deeply rooted in the notion of educational equity, and is therefore ideal for our school's population and mission. The founder of the Core Knowledge Foundation, E.D. Hirsch stated "Our society cannot afford a two-tiered system in which the affluent have access to a superior education, while everyone else is subjected to a dull and incoherent classroom experience. Academic excellence, educational equity and fairness demand a strong foundation of knowledge for *all* learners." A superior education is what we intend to offer.

The High School will also have classes of approximately 25 students per class. The curriculum of the high school will follow the Indiana requirements of the Core 40 and the Common Core standards. Topics and themes of "social justice" will be integrated into the achievement of the given standards. High School students will utilize computer technology extensively for research required for each subject. This will be particularly important since the curriculum will be primarily problem and project based learning. This inquiry-based approach requires creating hypotheses, researching facts and evidence, evaluating evidence and assessing options, and finally coming to conclusions and being able to defend those conclusions. The high school will utilize the Paideia teaching strategies. The high school will offer opportunities for independent study with the guidance of a teacher mentor as well as experiential learning as the school grows to the full 9 – 12 grades.

Technology will be used to engage students with interactive learning, basic research, computer skill development with educational programs like The Waterford Reading Program. In select cases, the utilization of iPads will be available for students to use as well. Problem/Project-based learning will be introduced at the elementary level.

The Paideia teaching strategies described later have proven to be successful in motivating students and engaging them as active participants in the learning process. The utilization of teaching aides, volunteer tutors, specialized technology, independent study and experiential learning provides multiple options for individualizing instruction. Finally, the use of data from the NWEA tests allows teachers to create an individual learning plan for each student in the class.

2. **Evidenced Based Curriculum**

Several studies have been done related to the effectiveness of Core Knowledge. Researchers at the Center for the Social Organization of Schools at Johns Hopkins University completed a series of evaluations at Core Knowledge schools. These studies found evidence that Core Knowledge is associated with many positive changes in schools, and that these positive changes are most pronounced when implementation of Core Knowledge is pursued with fidelity. Results included:

- 10 of 12 Core Knowledge schools studied achieved measures of student engagement in the "highly effective" range
- The two schools with the highest mean student engagement ratings were also schools that had been deemed "highly implementing" and the two schools with the lowest engagement rating were the two schools rated as the lowest implementers.
- The curriculum was found to provide students with a rich vocabulary, promote knowledge for higher learning and motivate students.
- For schools, Core Knowledge was found to provide a coherent and sequenced curriculum and provided an effective tool for lesson planning.

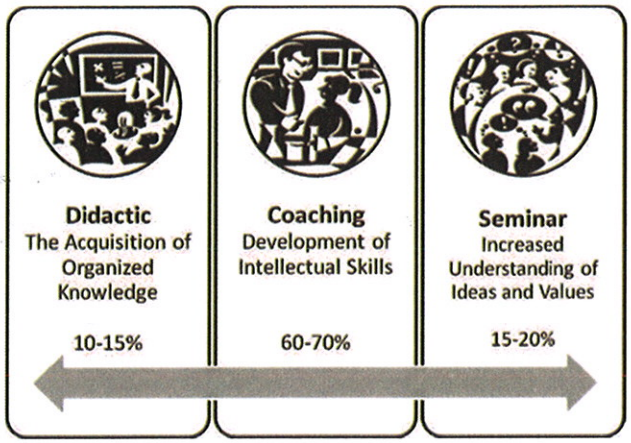
All AQS schools use Core Knowledge; please see the Portfolio review for outcomes for those schools.

3. Instructional Strategies

All grade levels will utilize the three pillars of the Paideia methodology: didactic instruction (lecture), coaching, and the Socratic seminar. This methodology is appropriate for TMLA given the focus on the liberal arts with a social justice theme and is used by all AQS managed schools. Paideia was a system of instruction in classical Athens in which students were given a well-rounded cultural education with subjects including rhetoric, grammar, mathematics, music, philosophy,

geography, and history. This teaching method was designed to produce thoughtful, engaged and informed citizens.

Lectures are kept to a minimum for the delivery of factual information and background knowledge. Secondly, Intellectual coaching students individually and in teams to seek their own answers to "problems" is more often utilized. Finally, the utilization of Socratic seminar allows teachers to use strategies which make students listen carefully, think analytically, form hypotheses, defend their ideas, and intellectually work their way through to a solution to the problem or question posed by the teacher. The Socratic seminar strategy also aligns well with our liberal arts focus. Students use the "case-study" method, widely used in law schools, business schools, and medical schools, to promote thought and discussion. Using their case, students analyze facts, create possible solution options, discuss the pros and cons of the issue and arrive at their own conclusions regarding what appropriate moral and ethical behaviors are. In summary, our curriculum is based on inquiry, analysis, debate and discussion, team-building, relevance, problem-solving, and the active involvement of students. This adaptable method of instruction can be differentiated for all learning styles, levels and grades, and move any student from passive to active learning.



At all K-12 levels the curriculum emphasizes "problem-based" and "project-based learning." At TMLA students are confronted with "problems" in history, literature, math and science and must utilize specific methods of research, analysis and writing to solve their problems. This approach makes learning relevant and interesting as students themselves, not the teacher alone, participate in the teaching/learning process. The problem/project based learning strategy also allows for a natural way to infuse the curriculum with issues and ideas related to the core ideas that constitute a "social justice theme. At age and grade appropriate levels, social justice topics such as social structure, race, class, disability, gender, age, peace, ethnicity, religion, and the environment will be introduced and approached as an integral part of the overall curriculum of social studies, language, literature, math, and science. As students' progress to upper elementary grades and particularly in high school special seminars, elective courses and service work will be offered to explore in depth one of the above mentioned topics to allow students to engage in research analysis and writing at levels appropriate for college work.

All three pieces of the instruction methodology can be differentiated using diverse materials, delivery methods, texts, projects, questions and teaching strategies. Additionally, all three pieces can be used synergistically in a lesson to create a well-balanced lesson that builds factual knowledge, practices skills and helps students' process ideas. As a result, a well-developed lesson

using Paideia can appeal to various types of learners. Instruction will also be differentiated using a standard RTI (Response to Intervention) approach.

Students will also learn to be "socially just" through a nationally recognized K-12 character education curriculum entitled "Character Counts" and through ongoing service work. This curriculum will be used in all grades and supplemented by special proprietary materials developed by AQS at the elementary and secondary levels. At every grade level some form of service learning will be required. Such activities might range from kindergarten children picking up paper from the area surrounding the school to high school students tutoring others or working to help senior citizens. Our belief is that social justice can only be achieved when citizens actively engage in their community and recognize that rights must be balanced with responsibilities.

4. Education Model Modifications

While we would seek continuous improvement, we see little need for basic fundamental changes from the model already proven successful with the AQS managed school, Thea Bowman Leadership Academy in Gary, Indiana.

5. Curriculum Overview

The curriculum of the TMLA elementary school will be the Core Knowledge curriculum. The Core Knowledge curriculum is aligned to the current Indiana and Common Core standards. The school will move toward a gradual adoption of the Common Core Standards, to be fully implemented in the 2013-2014 academic year.

This initial adherence to the Indiana standards is important for two reasons:

1) There are many similarities and comparable standards between the Indiana standards and the Common Core.

2) Until the Common Core standards become fully implemented and assessments are based on them, the students at the Thurgood Marshall School, and the school as a whole, will be evaluated on the basis of how well they achieve on ISTEP which is based on the Indiana standards.

Grade 9 at the high school will immediately utilize the Indiana Common Core standards.

In all grades the themes of social justice will be integrated into the various academic subjects. For example, a social studies class would study issues pertaining to racism, a science class might deal with an issue such as oil spills in the Gulf of Mexico, global warming, while a mathematics class might address topics such as "percentage" by exploring income distribution in the nation, while an English class might ask students to discuss "aging" issues by writing an essay for or against mandatory retirement laws. While we will not adopt the full social justice curriculum developed by the organization, Global Village, we will use it as a guide and adopt many of the grade specific topics they have identified and use those topics to fulfill the specific requirements of the Indiana Common Core standards.

See Attachment 4 for Core Knowledge, Indiana Standards, Common Core Standards, Global Village social justice topics by grade level.

Pupil Performance Standards

TMLA learning standards for both the elementary school and the high school will be the Indiana standards in conjunction with the Common Core standards. This combination is necessary since students will be tested on the ISTEP test, but must transition to the Common Core over time

1. See Attachment 5 for an example of Indiana Standards and Common Core for Grades 4 & 9
2. **Additional Academic Standard:** The only additional standard proposal is the requirement that as the high school grows to a grade 9 – 12 school, senior students will be required to present an approved senior thesis, a project on some social justice topic.
3. **Grade Promotion Policy:** Students at the elementary level may be retained in the same grade for one year only. The preferred method of academic remediation is extra help and individualized instruction. Students at the high school will be classified as freshman, sophomore, juniors and seniors on the basis of credits earned. Students and parents will be fully informed of the promotion and graduation policy. The school will work with all families to ensure a full understanding of their student's Indiana Graduation Plan. Information will also be communicated in the school handbook and in the parent/student/school agreement.
4. **Exit Standards for graduating students:** Students in grade 8 must achieve the "Pass" status on the state ISTEP assessment before transitioning to high school. Students at the secondary school level must successfully pass the end of the course assessments and the requirements of the Core 40 in order to graduate. Please see attachment 5 for the Schools exit standards for graduating students.

High School Graduation Requirements *(High Schools Only)*

1. Graduation Requirements and Earning Credits

TMLA High School will meet all the Indiana high school graduation requirements by the creation of courses which embody the Indiana and Common Core standards required for graduates. The end of course assessments will insure that those requirements are met. School Counselors will create and monitor individual student portfolios which will track credit hours earned, and calculate grade point averages and insure that appropriate information is in school transcripts for use by colleges and employers. The school grade point average will be weighted based on traditional or advanced courses.

Quality of Performance		Traditional Course Weight	AP/Honors/Advanced Course Weight
Exceptional Achievement	A	4.0	5
	A-	3.7	4.7
	B+	3.3	4.3
Extensive Achievement	B	3	4
	B-	2.7	3.7
	C+	2.3	3.3
Acceptable Achievement	C	2.0	3
	C-	1.7	2.7
	D+	1.3	2.3
Poor Achievement	D	1.0	1
	D-	0.7	0.7
Failing	F	0	0

2. Ensuring College Readiness

The adherence to the rigor of the Indiana and Common Core standards will be the most reliable indicators that high school graduates will be prepared for successful post-secondary opportunities. The school's heavy emphasis on critical-thinking, problem-based learning, oral and written communication will be a further guarantee of future success. Additionally, we will develop dual-credit opportunities for students with local institutions of higher education.

3. Drop Out Prevention

Freshman students will be given an initial academic assessment to determine their level of readiness for successful high school work. Students identified as academically at-risk will be provided with extra help through tutoring or small group instruction. Continual monitoring of student progress by school counselors will insure that students are provided with remediation help and guidance as to what must be done to graduate. If funds are available, summer school opportunities will be provided for students who are having academic difficulty. Staff and counselors will utilize an "Early Warning System" to identify students who are most likely to be in academic or disciplinary trouble. This will include tracking such things as absenteeism, number of detentions, and progress on classroom assessments.

School Calendar and Schedule

Description

1. We recognize that American students attend school fewer days compared to other industrialized and less developed countries. Therefore, we are adding 10 additional school days to the traditional calendar used by our local school systems. Because the proposed neighborhood community is economically blighted, there are few opportunities for students to participate in community-based programs or even find part-time jobs. Many of these students have too much unsupervised time that can lead to at-risk behaviors. The extended school year will support both the academic and social growth of students.

The elementary school calendar will operate on a 190 day academic year, beginning in August and ending in Mid-June. Classes will begin at 8:00am and be dismissed at 3:30pm. There will be an early dismissal at 1:50pm on Wednesday to allow for on-going teacher professional development from 2:00 – 4:00pm. Each day, teachers and staff are required to remain in the building until 4:00pm. Core subjects such as language arts, math, science and social studies will meet for a minimum of one hour each day. In some cases, students with identified academic deficiencies will be scheduled for time beyond sixty minutes in one or more of the core subjects. The total hours of instruction are approximately 1330 for the academic year. We feel the extended school year and school day are necessary to achieve our goal of reducing and eventually eliminating the achievement gap between minority students and others.

The high school calendar will also be one of 190 days of instruction beginning in August and ending in Mid-June. There will be an early dismissal at 1:50pm on Wednesday to allow for on-going teacher professional development from 2:00 – 4:00pm. Each day, teachers and staff are required to remain in the building until 4:00pm. The high school will operate on a seven-hour academic schedule, but may be flexible as to start and finish times. For example, some classes may be offered as early as 7:00am and as late as 4:00pm. Such flexibility will allow for time for extracurricular activities, internships, and experiential learning. Some classes may be offered in the evenings and on Saturday as well to even further allow for student flexibility. Normal classes will be fifty minutes long, but certain students may require double periods of reading or math to make up previous academic deficiencies in those subjects. Please see Attachment 6 for a copy of our proposed school calendar and schedule

Structure

1. The elementary school will be structured as a 7.5 hour day, four days per week, and include a minimum of 6.5 hours/390 minutes devoted to academic instruction in all grades on those four days. The high school, which may have a more flexible start and finish times, will range from an 7.5 – 9 hour school day, four days per week, and include a minimum of 6.5 hours/390 minutes devoted to academic instruction in all grades on those four days. The extended school day, as with the extended school year, is imperative for us to close the achievement gap between subgroups of students.

   One day per week is structured as a 5.5 hour school day. The weekly schedule at both the elementary school and high school includes early student dismissal at 1:50pm on Wednesday to allow for on-going teacher professional development from 2:00 – 4:00pm. This weekly schedule aligns with our plan to provide extensive teacher professional development on instructional strategies, curriculum planning, and classroom management. Please see Attachment 6 for our proposed daily and weekly schedule

School Culture

1. Description

TMLA will have a culture that promotes and supports the achievement of educational excellence and personal growth. By developing this school, we are rejecting an ideology of victimhood that often exists within our schools. Many students face significant socio-economic barriers that often interfere with their success. But at TMLA the goal is to not allow students to be defined by those barriers or labels. Students will get the appropriate support to cope with social and family problems, but in the school and classroom we expect all students to engage and learn. All students of all backgrounds can participate in demanding coursework and succeed with the right instruction and support.

Staff at TMLA will constantly know how their students are progressing. Students will be assessed to provide continuous support and appropriate intervention, but testing will be means of diagnosis, not a tool for discrimination. Teachers will be held to the same high standards as students, and if they are unable to achieve growth with their students they will not continue to work at TMLA. There is no room for apathy or low expectations at this school. The school will have measurable goals that foster a culture of achievement.

At TMLA, parents will be respected and valued as partners in their child's education. A lack of parental involvement is usually the first excuse given for why schools fail. We believe parents will want to be involved in a high performing school that gets results for their children. We will also provide support so that parents feel empowered as parents and individuals. But even if parents do not participate, that will not excuse our staff and school leaders from providing an excellent education.

TMLA will be a learning community for everyone; students, parents, teachers, school leaders and the city of Ft. Wayne. Teachers will be provided with ongoing professional development and encouraged to create a supportive peer mentoring system in order to develop Master teachers. Students will receive a college preparatory education that prepares them for college, careers and life. Parents will get tools and support to succeed as individuals and prosper as families. Finally, the community will experience a high performing and accountable charter school.

The school culture of TMLA will be characterized as:
a) A community of learners where students, parents, and faculty jointly pursue answers to relevant questions and value academic excellence
b) A community of respect, tolerance and appreciation for the diversity of our nation
c) A community that functions clearly by living the components of our Character Counts curriculum with its six pillars are: 1. Trustworthiness 2. Fairness 3. Respect 4. Caring 5. Responsibility 6. Citizenship
d) A community that by its words and actions demonstrate all aspects of social justice in the school and is prepared to take action to promote social justice in the community outside the school.

2. Implementation
The culture of any organization is developed through a number of strategies:

a) An early and clear orientation of students and faculty as to the expected norms and values the school stands for.
b) Concrete, day to day demonstrations of those expectations and values by the adult members of the school. Students must see adults modeling the desired attitudes and behaviors.
c) Symbols and ceremonies which constantly illustrate and reinforce the cultural aspects that are desired.

3. School Culture and Students with Special Needs:
Students with special needs will be welcomed in the school and given every appropriate opportunity to not be segregated or taken out of the regular schedule and activities of both the elementary and high school. All appropriate and legal procedures will be followed as to the identification of student with special needs, the formulation of a necessary IEP and the provision of whatever service the IEP requires. English language learners will be given appropriate computer based and tutorial language help to allow them to transition to English and successfully do required school work.

1. **Sample Grade Schedule:** Elementary – 4th grade
   8:00 – 8:30 – Morning meeting
   8:30 – 11:00 – Reading/Writing Workshop
   11:00 – 11:10 – Restroom Break
   11:10 – 11:35 - Lunch
   11:35 – 1:05 - Math
   1:05 – 1:15 – Restroom Break
   1:15 – 2:15 – Science 3days/Special 1day
   2:15 – 3:15 – Social Studies 2 days/Special 1day
   3:15 – 3:30 – Closing Activities
2. **Sample Teacher Schedule** Typical Day High School 9th Grade Social Studies Teacher
   8:00 – 8:15 – Homeroom
   8:20 – 9:10 – Prep period
   9:15 – 10:05 – World History
   10:10 – 11:00 – World History
   11:05 – 11:55 – U.S. History
   12:00 – 12:25 – Lunch
   12:30 – 12:50 – Student advising
   12:55 – 1:45 – U.S. History
   1:50 – 2:40 – World History
   2:45 – 3:25 – Prep period or work with students on independent study
   3:30 – 4:00 or beyond – Student meetings or extracurricular activity

Supplemental Programming

1. Summer School Programming

Beyond the school year, the Fort Wayne Urban League will provide summer enrichment programming at the school and at the Urban League. Currently, the summer program at the Urban League is an academic program that runs from daily 9 am to 4 pm for 6-8 weeks. The morning consists of 45-minute classes on reading, language arts, math, life skills and computers. The afternoons are focused on special programs including architectural design, college prep, financial literacy, creative writing, computer skills, health education and career planning. All students at TMLA will be invited to attend the Summer Academy at the Urban League facility, which is about 4 miles from the proposed school site. In addition, if sufficient funding and staffing is available, we will replicate programming at the school site, customized to the school's needs.

Additionally, we will also offer a Kindergarten "jump start" program to prepare incoming Kindergartners for school success. We would plan for all Kindergartners (50) to attend the "jump start program. We plan to utilize Urban League early literacy staff to support this project. Similarly, we will develop a summer program for all 75 incoming 9th graders that focuses on reading, writing and high school transition.

2. Extra-Curricular Programs

We will offer a variety of extra-curricular activities for students in K-12 as the enrollment expands. Activities will be funded partially by a nominal "student activities fee," as well as grant funding and corporate sponsorship secured by the Urban League and school board. We anticipate the cost will not exceed $100. These fees would go to support staffing, supplies, and equipment for clubs and sports. Families may be eligible for a fee waiver if they demonstrate need and choose to volunteer time at the school or attend an Urban League financial literacy workshop. The workshop and financial literacy counseling is offered at no cost and is designed to ensure that students and families remain economically stable.

As the high school develops we will offer a limited number of sports, including basketball, volleyball, and soccer and request admission into the Summit Athletic Conference. We will add additional sports based on student interest and available funding. We will also partner with AAU programs to offer organized sports at our school throughout the year. The Urban League has an existing partnership with Next Level Programs. Next Level organizes AAU basketball teams for boys and girls, and requires all students to maintain good grades in order to participate. If a student has a grade below a "C" in any class, they cannot participate. Next Level also provides mentoring and character building activities, and the program requires all students to attend study sessions at the Urban League for tutoring and homework assistance.

In addition to sports, we will offer a variety of clubs that promote academics and leadership development. We will add clubs over time based on student interest and funding. Additionally, we will make our facility available to non-profit agencies that want to offer various programs. We plan for clubs to meet at least bi-weekly. The Urban League will seek additional grant funding and collaborative grants with other non-profits to provide these extra-curricular activities.

Examples of academic and enrichment extra-curricula include Spell Bowl, Art Club, Science Club, Student Government, Debate Team, Speech Team, Chess Club, and Journalism Club. More clubs will be added based on community partnerships and student interest. Additionally, we will align the existing programs of the Urban League to support TMLA students. These programs include:

Urban League Teen Readers- an Urban League service-learning program that involves high school students reading with preschool and Kindergarten students to build early literacy skills. Funding is provided through other grant sources.

NULITES (National Urban League Incentives To Excel and Succeed) The FWUL sponsors a local chapter of NULITES, a college preparatory leadership program from students in grades 6-12. Members of NULITES are expected to participate at least twice per week during the school year and twice per month during the summer. Parents of NULITES are expected to participate in at least 6 NULITES parent meetings/training per year. These students are eligible for Urban League scholarships. Funding is provided through other grant sources.

After School Academy- We plan to expand the Urban League's After School Academy to the school. The FWUL has developed a new partnership with Indiana-University/Purdue University (IPFW) to provide field experiences for education majors. IPFW students provide homework help and academic enrichment, based on Common Core Standards, at the Urban League throughout the school year for students in grades K-12. We anticipate having enough teachers to cover both the school site and Urban League facility. We also plan to launch an advanced math and science tutoring night at the Urban League that we can replicate at the school site. Funding for the After School Academy is provided through other grant sources. Please see Appendix A for a copy of the FWUL after school academy.

3. Student Mental, Emotional and Physical Health

TMLA is designed to be a school that provides academic rigor along with coordinated supports for student and family mental, emotional and physical wellness. We view all these factors as inter-related for student success, and will be monitoring mental, emotional, social and physical barriers to student achievement. Our strategies will include individualized case management, but also systemic monitoring of risk indicators. As previously explained, we will utilize a systematic "Early Warning System" to identify youth at risk of dropping out. Many of these indicators relate to poor behavior and social/emotional problems. This is especially important for the 9th grade students, as research shows that students with these indicators entering a transition year are more likely to fail. By the time future dropouts get to high school, poor behavior and academic failure tend to converge among many students who eventually drop out (Herzog and Balfanz, 2005).

Other social factors have been linked to a greater likelihood of dropping out, including substantiated cases of abuse and neglect, foster care placement, and teen pregnancy. The most at-risk students with multiple risk factors for dropping out often live in high poverty areas within unstable home and community environments. The Urban League staff will work with school staff to coordinate social services for high-risk students. All families will be asked to sign a release waiver to share information between Urban League and school staff; the waiver will comply with FERPA requirements.

Additionally, family stability is a critical factor in the mental, emotional and social development of children. High mobility poses an increased risk of dropping out or school failure. The proposed service area has high instability arising from a variety of factors including evictions, family issues, financial problems, or behavioral issues with students (e.g. out of home foster placements). Urban League housing counselors will work with the school to identify families facing housing instability. The Urban League is a HUD certified housing counseling agency.

Given community data, we also expect that some students will be foster placements, either in group homes or with foster parents. In fact, 5 of the 9 licensed group home facilities in Allen county are located in our target zip codes. Because these students are twice as likely to drop out, special attention will need to be given to ensuring they stay on track. The Urban League Director of Youth Services regularly works with area foster homes and will continue to engage them on helping these youth.

Nutrition at home and school will also be a factor in achieving high academic outcomes. The school will provide a healthier menu, excluding flavored milks, due to the higher content of sugar and calories and potential increased risk of juvenile diabetes and childhood obesity. The menu will include fresh produce, as many of the potential student live in neighborhoods identified by the USDA as "food deserts," areas with little or no access to foods needed to maintain a healthy diet and served disproportionally by fast food establishments. Our food service provider will incorporates nutrition education topics and activities for students into the monthly menu to reinforce the importance of good nutrition. Additionally, the Urban League will seek assistance from our local food bank to provide impoverished students with weekend meal backpacks. Last year, the Urban League requested this assistance for 100 high-need students at the elementary school in the area. Therefore, we know there are families in this area struggling with food insecurity. Children from food insecure households are likely to fall behind academically. This is especially serious for very young children in their early stages of development. Finally, we will work with community agencies to make the school site one of our city's summer food sites.

The curriculum at TMLA is designed to prepare students for college, career and most importantly life. Students will actively engage in service learning to help them develop as leaders and citizens. All students will have opportunities to participate in service activities throughout the year. Additionally, high school students will be required to participate in "Civitas" on Wednesday afternoons while teachers are in professional development. "Civitas" is a Latin word meaning "citizenship, community, shared responsibility, and common purpose." This time will be devoted to planning service work and understanding community and global needs. Students will be assigned to teams to encourage the development of leadership skills and make friends with students they otherwise might not know.

Lastly each faculty member will serve as "mentor" for ten to twelve students. This mentor will identify potential issues and refer the student to the appropriate professional for help. Collectively, our curriculum, school culture and design will work to build resiliency skills to meet the challenges of college, career and life. The Yale Child Study Center identifies resiliency skills as the ability to reach out to others, engage in social connectedness, flexible thinking, problem solving and the ability manage healthy stress.

4. Other Student Focused Activities

In keeping with the schools theme of "social justice", guest speakers from areas such as social service agencies, law enforcement, and the courts will be invited on a scheduled basis to make presentations to large groups of students and lead small group seminars. The service learning requirement for all students will provide an opportunity for our students to contribute in a positive way to their school, their neighborhood and the community. Additionally, when appropriate, we will invite the community to participate in lectures, performances, and service projects that align with the focus of the school and celebrate its diversity.

Special Populations and At-Risk Students

1. Description

The AQS mission states that *all* students have the innate capacity to succeed. Therefore, all students at Thurgood Marshall Learning Academy, whether they carry an IEP, a 504, or ELL, intellectually gifted, or are at risk, will all be taught with the strong implementation of differentiated learning, allowing them to progress and learn in their individually best suited styles, while teaching and strengthening other learning modalities as well.

Students needing an IEP will be taught by highly qualified staff, including teachers certified by the state of Indiana in both mild intervention, as well as by teachers certified in general elementary education (and also in specific subject area for high school) to promote and ensure the LRI (least restrictive environment) for each student. Staff will implement the new Indiana IEP system, now used state-wide to better coordinate services for this population. AQS currently partners with local professionals to deliver additional specialized services such as speech, occupational or physical therapy, or educational psychological services as needed. Students in need of mild intervention will be fully included in the classroom. They may also receive services from the special education teacher or aide within the general education classroom, as the IEP indicates. AQS strongly believes that children learn best both emotionally and academically within the classroom, however, those students who need extra instruction to strengthen their learning will be mainstreamed according to the Case Conference Committee decision reflected in the final IEP.

While all students needing extra services will be accommodated accordingly, the implementation of a 504 plan is demanded in certain circumstances. Any student diagnosed with asthma, diabetes, or a potentially life threatening allergy should be placed on a 504 with a medical component written by the school nurse, other school administrator along with the child's physician. Notification of this plan is given to all appropriate school personnel who may come in contact with the student.

Every Effort will be made to reduce the documented over-identification of black males into Special Education by area schools.

2. Identifying and meeting the needs of students with special needs

a) Students with mild disabilities will be mainstreamed according to their IEP and case conference committee decision. The school will identify special needs of students in a step by step process. First, on the initial application for enrollment, it is asked if the incoming student currently receives special education instruction. If so, the school secretary will contact the student's previous school to receive a copy of the IEP. The special education team (including the AQS Director of Special Education and the special education teachers) will be in contact with the sending school to ask that they "push" the IEP through so that the AQS special education staff will have the student's entire history immediately available.

The AQS general education and special education staff is trained and will be looking for potential student problems. If a staff member believes a student may possibly qualify for special education, but does not have a current IEP, the matter will be referred to the team leader who will then contact the child's previous school for possible past history of special education that we may not have been made aware of. If the student does already qualify for special education services that we were not

previously made aware of, we will immediately have a case conference held in accordance with Indiana law within 10 days of notice of special education services.

NWEA scores, as well as other classroom assessments are used to determine whether students are in need of RTI services. Once in the RTI system, students will then move on to receive special education, if warranted by the following process: If there was no previous IEP, the RTI committee will meet and move forward as determined by the committee, which may include parents, teachers, team leader, case manager, nurse and social worker who may suggest plans, modifications and accommodations for the student to be successful in the classroom. Progress is carefully documented in the Student Progress Chart. The committee will reconvene to assess the student's progress generally 4 to 6 weeks after the intervention strategies have been implemented to determine if they were effective. Students experiencing academic or behavioral problems may or may not have a disability or require special education to meet their educational needs. In many cases, modifications to the regular education program will address the child's educational needs without resorting to unnecessary evaluation or special education services.

Finally, after no more than 10 weeks from the beginning of the intervention, and careful consideration with several attempts at differing intervention strategies, the RTI committee may refer the student for special education testing. The parent will be invited into a meeting where the RTI results will be discussed. The school will then ask for the parent's permission to test the student for specific areas in special education.

- If there has been continued improvement, and the new strategies work in the classroom with regular classroom supports, the teacher will continue the strategy.
- If there has been little or no improvement and the teacher feels that the strategy has been implemented as planned, the student will be referred for a full and individual evaluation.

b) To ensure student success for our specialized population, AQS will continue to employ the same evidence-based instructional strategies used with the general education population, coupled with RTI strategies devised by the student's general education and special education teachers. The RTI committee will also determine the use of small group instruction for optimal student growth.

c) Monitoring student growth of special education students and adherence to IEP's is a critical element for the students' success. Regular progress monitoring is part of each IEP that is in place. AQS uses the new Indiana IEP system monitoring program, as well as our own template for progress monitoring. Please see Appendix B for a sample quarterly progress on goals worksheet

d) When teaching special needs students in high school, if at all possible, each student should strive for the high school diploma track. This may be attained with the assistance of on-line programs if necessary. However, in cases where a diploma is not a viable option, the student's case conference committee will review progress each year to determine whether that student should be on track for a diploma or a certificate of completion. This decision will generally be made by the junior year in high school.

e) Qualified staffing and teaching is essential for all students at AQS, including our special populations. We hire only qualified teachers licensed in special education. Quality will be ensured through a selective process including posting open positions on the IDOE website, in local colleges and universities, and by sending recruitment to larger universities in Indiana who are known to have high quality schools of education. Additional assistance for the special needs population is given by the AQS Director of Special Education who oversees compliance within special education mandates.

f) Modifications and accommodations given to students with special needs include assessing individual ability level to meet diverse modifications. An example of a student whose course scope has been adjusted is attached. Please see Appendix C for a sample IEP

3. **ELL Students**

AQS, in accordance with the federal requirements and Title IV of the Civil Rights Act, will not exclude students on the grounds of race, color or national origin, or deny them benefits of any program or activity.

a) Students whose parents indicate a home language other than English are given the English Language Proficiency Test to determine whether a student needs ELL services. These tests are given at the beginning of the school year.

b) Researchers have found benefit to language development in high-quality sheltered lessons that generate the Sheltered Instructional Observation Protocol (SIOP) Model. This model takes into account the language development needs of English language learners, which distinguishes it from high quality non-sheltered teaching. This strategy, including the eight components; Lesson Preparation, Building Background, Compressive Input, Strategies, Interactions, Practice/Application, Lesson Delivery and Review/Assessment are used at by the AQS team.

c) Students take the LAS Links placement test given in both the fall and spring semester. This test is used for both placement and monitoring of ELL proficiency. If a student tests into ELL, there are five levels on the LAS Links test that must be completed before the student can exit the program. When the student passes Level 5, he/she has completed the program, unless the teacher or parent feels further ELL instruction is needed.

d) All teachers are required to attend professional development so that they are fully trained in ELL strategies throughout the academic year. Teachers have ongoing training in sheltered English instruction, an instructional approached used to make academic instruction in English understandable to English language learners.

4. **Raising academic achievement**
The learning needs of students and the response to those needs will be done through on-going student academic assessment and the subsequent creation of individual plans for every student.

Academic Goals	**Methods of Assessment**
Through progress monitoring and reading skills in Kindergarten to 2nd grade using DIBELS, we expect that 50% of the students will meet their DIBELS goals the first year with an additional cohort growth of between 6%-8% each year after that	DIBELS Assessments
The NWEA sets individual spring targets in math and reading, based on normative data for every student after the fall baseline assessment; our goal is to increase the percentage of students reaching their target each year to guarantee that our students will have the solid foundation of basic academic skills to be successful in their secondary education and post-secondary education and /or the workplace. Our expectation is that a minimum of 35% will reach their individual target growth during the first year of operation; subsequent targets should increase cohort growth between 6%-8% per year. NWEA is a reliable predictor of student's performance on the ISTEP. Success in attaining real growth in the NWEA will assure growth and success in reaching and eventually surpassing AYP.	NWEA Assessments
It is our goal to increase the number of students scoring proficient and advanced by 6 percentage points each year on the ISTEP, the standardized test that measures Indiana academic standards, and decrease annually the number of students scoring in the basic and minimal range by 10% in order to achieve AYP by the fourth year of the school's operation, if AYP is still a requirement at that time	ISTEP Assessments

Students in need of additional help are provided that assistance through small group instruction and tutoring.

5. **Gifted Students**
Meeting the needs of high ability students is yet another aspect of special populations that requires additional services and enrichment.
a) All AQS instruction is based on the Indiana State Standards and new Common Core Standards which drive the instruction in each classroom. Any content can be taught at a higher level, based on Bloom's Taxonomy, which provides for differentiation for all students in the classroom.

b) Classroom teachers are trained, during New Teacher Training, and throughout the year at their Wednesday Professional Developments, to differentiate for gifted students based on Bloom's Taxonomy, including how to set up an individualized list of strategies that will be implemented, and how learning will be assessed.

c) All AQS schools have a plan in place for the upper quartile students based on the top 25% of NEWA and ISAT scores. Teachers also pre-assess students before beginning to teach content. If a student already knows 80% of the content, teachers need to differentiate the product assessment

for gifted students, creating assessments that are more sophisticated and stringent. Please see Appendices D & E for a sample of the quartile tracking sheets.

Student Recruitment and Enrollment

1. Maximum school-wide and per grade level enrollment

K-8 Grades	# of Classes	Total Students	High School Grades	Total Students
Kindergarten	2	50	9th	75
1st Grade	2	50	10th	75
2nd Grade	2	50	11th	75
2nd Grade	2	50	12th	75
3rd Grade	2	50		
4th Grade	2	50		
5th Grade	2	50		
6th Grade	2	50		
7th Grade	2	50		
8th Grade	2	50		
Full Enrollment		450	Total Enrollment	300

2. Student Recruitment and Marketing

TMLA will be open to any student who desires to apply. American Quality Schools has successfully utilized a variety of approaches to inform the community and market their schools. The most effective have been: a) Radio ads on local stations, b) Cable TV ads on local stations, c) Targeted Direct Mail literature to specific zip codes, d) Newspaper ads, e) Flyer distribution to business establishments and homes, f) Multiple community meetings

The zip codes we will target will be those in the East Allen and surrounding neighborhoods which have historically been higher poverty areas with many at-risk students. Our advertising will specifically say that the school will offer a full-range of services to students with disabilities and those with limited English language proficiency.

3. Enrollment Policy

Please See Attachment 7 for the enrollment policy

Student Discipline

1. Philosophy of student discipline that supports your school model

The AQS approach to student discipline is a combination of Prevention and Positive Remediation.

A) Prevention – Our major emphasis is to minimize the occurrences of inappropriate behavior through prevention through:

1Competent, well-prepared teachers who actively engage students in the learning process.

2On-going instruction and emphasis on character education as an integral part of the school curriculum.

3A clear set of rules and expectations regarding student behavior understood by parents, students, and faculty.

4AQS schools currently utilize the Positive Behavior Intervention Strategies (PBIS) system. This approach emphasizes the positive rewards of good behavior on the part of students. The first step involves a consensus on the part of the staff as to what the expectations of good behavior will be throughout the school. This key step ensures that there will be consistency among faculty in rewarding good behavior in a fair way. During the school week students are given cards when they are observed doing something generally accepted as "good" behavior. This might entail helping a fellow student or being considerate of others' feelings. The good behavior cards are placed in a jar and each Friday names are selected from that jar and small rewards are given. The reward might be a pen, notebook, special privilege, or lunch with the principal. AQS has found that this process has had a positive impact on reducing student discipline problems and encouraging positive student behavior.

B) Remediation – Students who do exhibit inappropriate behavior are provided with the following steps of remediation:

1The teacher and/or school dean for discipline reminds the student as to the provision of the AQS discipline code and the potential consequences of poor behavior. Thus, a first warning is given.

2A second infraction results in the consequences identified in the discipline code being administered.

3A third infraction results in additional after-school character education or detention assignments.

4Subsequent infractions will result in school suspension or school expulsion.

The school will expect all students to conduct themselves in a socially responsible manner. Disciplinary measures will be used to maintain a safe and orderly school environment, which promotes the school's philosophy of providing a college preparatory education for all students. The school's *Discipline Code* will apply to the actions of students during school hours, before and after school, while on school property, at all school sponsored events, and when the actions affect the mission of the school. Students may also be subject to discipline for serious acts of misconduct, which occur either off-campus or during non-school hours, when the misconduct impacts the mission or reputation of the school.

Each discipline case will carry its own merit and will be adjudicated according to the facts accompanying the case including the additional protections provided to students with IEP's. The school's staff shall consider all mitigating circumstances prior to disciplinary action. Mitigating circumstances shall include, but are not limited to, the following:

- Age, health, maturity, and academic placement of a student
- Prior conduct
- Attitude of a student
- Cooperation of parents
- Willingness to make restitution
- Seriousness of offense

In some cases the school's administrative personnel may deem public service a necessary component of the disciplinary action. Public service may include, but is not limited to: repairing or cleaning property damaged as a result of the offense(s); participating in landscaping, gardening and/or other projects aimed at beautifying school property or the community; and/or providing

services that improve the quality of life for community members in accordance with various community partnerships.

See Attachment 16 for a sample of a Parent/Student Handbook currently used at an existing AQS school that will act as a baseline model for the board to start with. The Parent/Student Handbook will list each category of offense with a minimum and maximum disciplinary action associated with it. After considering the actual disciplinary violation and factors such as those listed above, the school staff shall determine the disciplinary action within the identified range. The school will distribute the parent/student handbook during the school's initial open house prior to the start of school in August to staff and parents/students. At that time the school staff will take some time and go through the discipline code with parents and ask them to sign the form at the end of the handbook to confirm that the policies have been read.

Given that the school recognizes that the ethical and moral development of our students is a critical and essential part of its mission and is an integral and part of each child's education, Character Education will be an integral element of our educational program. For example, a component of the character education curriculum is the middle grade book, *Doing What's Right: Case Studies in Character Education.* The book is compiled of a selection of case studies created from real life stories about the issues students face daily. Each case study focuses on a character virtue(s) that correspond to the problem(s) presented. The students are asked to read the case studies and then go through the case study analysis process to solve the problems highlighted and then answer the accompanying questions. This is a significant process for the students to go through for it teaches them not only to solve problems, but gives them effective strategies to solve those problems, thereby developing forethought, a strong emotional core, and confidence in their abilities. Teachers are asked to cover one case study once a week.

2. **School Discipline Policy-** Please see Attachment 8 **for** the School Discipline Policy

PERFORMANCE MANAGEMENT

1. Mission-Specific Educational Goals and Targets

Our most important goal will be that students at TMLA receive a high quality education that promotes educational and economic equity. At TMLA all students will have the opportunity to achieve educational excellence, and our goal would be to close the persistent achievement gaps that exist within our community. We will look at compare school measures for reading, math, AP performance, and graduation rates in comparison to racial and socio-economic groups in our community and State.

Additionally, the TMLA Board, in conjunction with AQS, will develop measurement instruments and/or procedures to evaluate the students' understanding of the concept of "social justice" in society. This may take the form of a questionnaire, essay, or interview with a faculty committee.

2. Mission Specific Organizational Goals and Targets

Our organizational goals are to educate students so as to demonstrate academic growth, good character and high aspirations. We will measure academic growth by ISTEP, NWEA and other assessments. We will also do student surveys to assess character and student aspirations. Finally, we will measure student character by the number of service-leadership hours and projects completed by students. We desire the
TMLA to be firm and fair with student discipline, sound management, and wise and frugal allocation of taxpayer dollars with balanced budgets. We want our organization to be customer

focused and one seeking continuous improvement as a leaning organization. We will administer yearly parent and student satisfaction surveys to assess our service and progress. Finally, we want to serve as a model for educational excellence and sound fiscal governance for charter schools in Fort Wayne and Indiana.

3. Interim Assessments

TMLA will use the DIBELS assessment and the NWEA assessment at the elementary level. The NWEA will also be used at the freshman level at the high school. All assessments, including teacher prepared tests are aligned with the school curriculum, state and Common Core standards.

4. Communicating Academic Progress

The school will measure academic progress in these ways: a) Student performance on NWEA, ISTEP, end of course assessments, and SAT/ACT scores, b) Student retention rates, c) Percentage of students achieving "Pass" and beyond on all assessments, d) Percentage of at-risk students who grow to "Pass" status on ISTEP, e) Comparison of TMLA school performance in comparison to schools with similar demographics, East Allen Schools, other charter schools, and performance against state school performance, and f) Student & Parent satisfaction surveys.

Principals, Team Leaders and Senior AQS Staff will collect and analyze data. FWUL will report to the community through the Annual Report, the Urban League Website and various other communication sources.

5. Information System - PowerSchool

AQS develops all academic strategies based on data accumulation, analysis, and responses based on that data. The data analyzed are taken from a combination of all assessments utilized (NWEA, ISTEP, etc.). The data are analyzed first by our AQS research analyst, Christina Yates, who then presents her findings to the school principal and team leaders. The individuals at the school site, in turn, present the information to the classroom teachers. In a collaborative fashion individual plans are then created for each student to foster academic achievement. In addition, TMLA will utilize PowerSchool as its student information system to track student academic performance, attendance, Free/Reduced lunch eligibility and special education and ELL students.

6. Data Training and Support

The AQS research analyst regularly presents professional development sessions to principals, administrators, and teachers on analyzing, interpreting, and using data. School principals hold scheduled professional development sessions throughout the academic year to review data and plan strategies.

7. Corrective Actions

Any decline in scores on the state assessments will result in the creation of a remediation/corrective action plan. This plan would be coordinate by the AQS Regional Manager after consultation with the TMLA school board. A team of the Regional Manager, the school principal, other administrators and specific teachers will create the plan which will be presented to the board for input and approval.

GOVERNANCE & MANAGEMENT

Legal Status and Governing Documents

Please see attachment 9 for the Urban League's Articles of Incorporation, 501(c)(3) Letter of Determination, Urban League bylaws and proposed bylaws for the school.

Please see attachment 10 for Statement of Assurances.

Please see attachment 11 for Organizational Charts.

Governing Board

1. Governance Structure and Composition.

The new school will have a Governing Board that is set up separate but connected to the Fort Wayne Urban League. The Board will oversee the operator, American Quality Schools and provide the necessary oversight. There shall be no fewer than five (5) or more than eleven (11) Trustees. No fewer than three (3) or more than five (5) Trustees will be current or Emeritus members of the Fort Wayne Urban League Board of Directors or Board Committees.

2. Roles and Responsibilities.

The primary roles and responsibilities of the governing board include: approving and managing contracts with American Quality Schools, the education management organization; acquiring a facility; applying for grants and leading fundraising efforts to support the school; ensure compliance with all local/state/federal regulations and accountability measures of the authorizer; grow political and community support for the school; recruit and appoint competent, ethical and diverse members to the school board and advisory committees; actively participate in board meetings and attend a board orientation; arrange for and approve financing and maintain financial solvency; oversee financial accountability and financial controls. The Governing Board does not exist to manage the day to day operations of the school, this must be done by the school leadership.

Most of the Founding Group members will transition to the Board: Alan Grinsfelder, Willis Clark, Quinton Dixie, Dr. Micheal Spath and Jonathan Ray. Their board positions will not be defined until an additional two board members are recruited and the board transitions to a Governance Board by April of 2012. All of these individuals are highly qualified and committed to improving education in our community. They have extensive experience with board governance, and non-profit and public oversight. Their detailed experiences and interests were already described in the Founding Group section of this application.

3. Board Creation/Transition

The Founding Advisory Group will be responsible for establishing a Governing Board of no less than 9 members. Several Founding Advisory members will transition to the Governing Board. The Founding group is involved in the application process, the design of the school and the development of governance documents and structures. The transition to the second stage of board development, the Governing Board, will begin in April of 2012 if the charter is approved. The governing board must develop and implement an accountability plan, recruit additional board members and provide ongoing oversight of the school. In the third stage of board development, the Board will continue to shape the direction of the school, oversee financial and educational performance, manage contracts and prepare for the charter renewal process. In the interim, the Founding Group is made up of individuals with a broad set of skills needed to launch a non-profit and school. The Founding Group will meet weekly or bi-weekly to monitor the start-up process throughout the various phases. Please see attachment 12 for the Board Member Information Sheet.

4. Pre-Existing Nonprofit Organization

This application is being submitted by an existing nonprofit, the Fort Wayne Urban League. A new board will be established that includes members of the Fort Wayne Urban League's Board or Board committees, in addition to other community members. A separate nonprofit will be established specifically for the school. The new board will have its own bylaws and mission that are in alignment with the overall Urban League. The Founding Advisory Group will be responsible for establishing a Governing Board of no less than 9 members. Several Founding Advisory members will transition to the Governing Board. The transition to the second stage of board development, the Governing Board, will begin in April of 2012 if the charter is approved.

5. Procedures.

Current proposed board members were identified by the Urban League CEO, Urban League Board and staff, and are individuals serving as part of the Founding Group. The Founding Group will identify additional board members as they transition to the first Governance Board. Once fully established the Board will meet monthly or as needed based on specific concerns. Meeting procedures are outlined in the bylaws, as is board membership procedures. The Board Development Committee, made up of members from the Charter School Board Development Committee and the Board Development Committee of the Fort Wayne Urban League, will make nominations to the Board of Trustees for Thurgood Marshall Leadership Academy. Nominations may also be made by any ten (10) board or committee members provided such nominations are in writing and delivered to the Secretary at least five (5) days before a meeting of the Trustees.

The Board of Trustees of the Thurgood Marshall Leadership Academy and the Fort Wayne Urban League recognizes the importance of stakeholder participation for school operations and for helping the school achieve its goals. Accordingly, the Board encourages parents and others to attend its sessions, become better informed about the school, and share their ideas. A parent advisory council will be formed, and a parent will serve on the Governance Board of the school.

Open public Board meetings will occur monthly, and closed working meetings will be held as needed to address single topics related to the implementation of the school (e.g. facilities, budget). The Fort Wayne Urban League will notify the public of board meetings and invite the public to attend any open meetings. Notice will be given at least 48 hours in advance and posted at the Urban League facility and the school site. Non-public meetings would include the board orientation and any executive session workshops where no official voting occurs. At each public meeting of the Board, an open forum will be listed on the agenda. Within time limitations, members of the public may speak on matters appropriate for public session. A person has the right under the "Open Door Law" to be present at a public meeting, other than an executive session, and to record the meeting by videotape, shorthand, or any other method of recording, subject to reasonable restrictions as to equipment and use that may be imposed by the governing body. Copies of board policies will be available online, printed copies will be at the school and Urban League facility, and the public library. Voting will be public and not by secret ballot.

6. Ethics and Conflicts of Interest.

The Board's standard for conflict of interest is that a conflict exists when a person has one or more personal, business, or financial interests or relationships which could cause a reasonable individual with knowledge of the relevant facts to question the school member's integrity or impartiality in his/her decisions. Once appointed to the Board, a Board member is expected to disclose any personal, business, or financial relationship with vendors or applicants doing business or proposed to do business with the school. Board members and staff members in decision-making roles will make known their connections with groups doing business with the organization on an annual

basis. Board members (and school officials) who make decisions about hiring, contracting, or selecting vendors should disclose if a potential conflict or an appearance of conflict exists. If an actual or potential conflict of interest is identified, board members should not participate in discussions or vote on matters that would be affecting the transactions between the organization and the other group. Please see Attachment 13 for the FWUL Ethics and Conflicts of Interest.

7. Advisory Bodies.

There will be a formal advisory board made up of community leaders, educators, business professionals, religious leaders and parents. This group will be developed by the school's board within the first year of operation. There are already several people identified to serve on the advisory board. Additionally, within the first year of operation, a Parent Advisory Council will be established to provide ongoing feedback about the school's progress. The Board will also establish several committees charged with various tasks related to school success and governance.

8. Board Expansion, Development and Succession.

The Founding Group will be made up of at least 5 people, with additional members added until a board of 9 members is established by April 2012. In order to retain institutional knowledge and a level of continuity, the founding board members will have staggered first terms as they transition onto the Governing Board. By April 2013, we will add two additional board members to complete the 11-person board. One of the final two board members will be a parent of the school. And as we add positions, we will ensure the board is diverse and reflective of the school community. Vacancies will be filled in accordance with the bylaws. All board members will receive training through the Indiana Public Charter Schools Association on governance, financial management and accountability and participation will be mandatory.

9. Grievance Process

The Board recognizes that situations may arise which are of concern and interest to parents or other public members. The Board also recognizes that suggestions from concerns parents or citizens can add value to the school organization, its goals and improvement.

Procedures for Hearing a Grievance:

1. Persons with complaints or concerns are strongly encouraged to discuss and attempt to resolve the situation directly with the employee who handles this matter, if applicable.
2. Unsettled matters from (1) above or concerns involving the school must be directed to the school's coordinator/administrator. (Concerns involving special education or other school programs may be directed by the school leader to the administrator of the applicable program.)
3. Persons with complaints or concerns about administrators are encouraged, but not required, to attempt to resolve the concern directly with the administrator.
4. Unsettled matters from (2) or (3) above should be directed to the American Quality School's designated staff person, who will hear and investigate the situation, consult with the school operator, and provide a recommendation to the Board on how the situation should be handled.
5. Decisions of AQS may be appealed to the TMLA Board in writing. Such letters of appeal should be addressed to the:
Chair of Thurgood Marshal Leadership Academy Board
c/o 2135 S Hanna St. Fort Wayne, IN 46803

Letters should include:
a) the facts of the situation as the complainant see it,
b) the reason for appealing the consultant/supervisor's decision, and,
c) whether or not a formal audience with the Board is requested.
d) any desired outcome or resolution sought, if known.

A copy of this letter will be forwarded to any employee involved and will be brought to the attention of the entire Board and the school operator.

The Board will consider requests to hear an appeal. To be scheduled, requests should be received at least one week in advance of a scheduled meeting. If the request is approved, the person or group will be invited to appear before the Board (in non-public session if the matter may likely affect the reputation of an individual). Any employee against whom a complaint is made may appear.

All Board decisions regarding the appeal will be communicated in writing to the complainant and to the individual(s) against whom the complaint was made, if applicable.

6. Complaints that are communicated at an inappropriate level should be redirected to the appropriate level prior to any corrective action being taken.
7. During the appeal process, the Board may request a disinterested third party review a specific situation and provide feedback to the Board.
8. Complaints about individual members of the TMLA Board, or about the Board as a whole, shall be submitted in writing and will be brought to the attention of the entire Board.

School Management Contracts

Proposed Management Contract & Evidence of Authority to Operate a business by AQS in Indiana

A. Method of Selecting CMO

American Quality Schools was selected by a group of parents, community leaders and Urban League staff when parents from Paul Harding High School wanted a management company to take over the failing school. The Urban League continued this relationship and developed this charter proposal with AQS based on their record of success at Thea Bowman (the replication model used for this proposal), and based on their sense of social justice. The Urban League also placed considerable value on the fact that AQS was a non-profit CMO with the lowest administrative costs. We wanted to ensure that as much funding as possible would go directly to students remained as high as possible. While we do not believe that any school management group is perfect, whether charter or traditional school systems, we believe we have the foundation with AQS for a collaborative partnership that benefits our community. The application presented here is the product of genuine partnership and not a wholesale adoption of an operator's model. This school reflects the needs of the community and the aspirations of the Fort Wayne Urban League.

B. Draft Management Contract

Please see Attachment 14 for a draft of the proposed AQS management agreement

C. Relationship

The Fort Wayne Urban League will be an active partner in this school and the Board of Thurgood Marshall Leadership Academy will provide ongoing oversight and manage the contract with

American Quality Schools to ensure benchmarks are met. There are no existing or potential conflicts of interest between the governing board, the Urban League and American Quality Schools.

NETWORK MANAGEMENT

1. Network Organization's Leadership Team

The AQS network organization leadership team includes:
A) Michael J. Bakalis – President - Leads and oversees AQS total organization
B) Tim Ricordati – Vice President Administration – oversees all AQS and school financial matters including accounting, auditing, financial information to boards, human resources, facilities, and information technology. AQS individuals responsible for each of those areas report to him.
C) Vito Bianco – Vice President of Community and Governmental Services – Serves as school board liaison, works with legislative groups, works on public relations plans with schools, liaison with community and business groups.
D) Jasmine Mitchell & Chris Austria – Regional Managers - work with four or more AQS schools on academic and management oversight.
E) Patty Yadgir – Director of Student Services – coordinator of all AQS Character Education initiatives plans and works with counselors, deans, and social workers on student emotional and career issues. Provides professional development for all student service personnel.
F) Valentino Colantuono – Director of Facilities & Technology– Oversees the maintenance of all AQS managed school buildings. Four other facilities and IT staff member report to him.
G) Leo Athas – General Counsel to AQS – Deals with real and potential legal issues pertaining to the AQS Corporate organization as well as those pertaining to individual schools.

All of the above individuals in addition to the Director of Special Projects, the Research Analyst, and the accountants all provide direct services to each AQS school.

2. Support Services

AQS provides the full range of educational services to the school. This includes hiring of teachers, counselors, clerical staff, ordering educational materials, following the curriculum, analyzing, the data, providing necessary educational programs and initiatives.

The measure of success in the delivery of services will be determined by:

a) Student Academic Achievement

b) Timely and accurate financial reports and balance budgets

c) Teacher and Board satisfaction of IT services

d) A clear and well maintained school as determine by teacher and parent satisfaction and school board satisfaction.

3. School- and organization-level decision-making Authority

Function	Network/ Management Organization Decision-Making	School Decision-Making
Performance Goals	AQS, School Board	Principal, Team Leaders, Regional Manager
Curriculum	AQS	Regional Manager, Principal
Professional Development	AQS, School Board	Regional Manager, Principal
Data Management and Interim Assessments	AQS Central Office	Regional Manager, Principal, Team Leaders
Promotion Criteria	AQS, School Board	Principal
Culture	AQS, School Board	Regional Manager, Principal
Budgeting, Finance, and Accounting	AQS Central Office	Monitor spending by Principal
Student Recruitment	AQS, School Board	Principal
School Staff Recruitment and Hiring	AQS Recruits Principal and School Board Approves	Principal
H/R Services (payroll, benefits, etc.)	AQS Central Office	Principal supplies information to Central office
Development	School Board	Teacher Committees
Community Relations	AQS VP, School Board	Principal
IT	AQS Assigned Person	AQS Assigned Person
Facilities Management	AQs Assigned Person	AQS Assigned Person
Vendor Management / Procurement	AQS Central Office	Principal Makes purchasing requests
Other operational services, if applicable		

SCHOOL STAFFING

Staff Structure

1. Please See Attachment 15 for a listing of anticipated school personnel for year 1 and year 5.

2. Staff structure is depicted in organizational charts presented earlier. Classes will be limited to a maximum of 25 students. The principal is the educational and operational manger of the school. He/She has the responsibility to set the schools vision and mission, monitor curriculum as it relates to state standards, supervise assessments, offer plans and initiatives & professional development to teachers and monitor finances, facilities & parent relations.

Staffing Plans, Management and Evaluation

School/Employee Relationship

All employees are at-will employees of AQS and subject to evaluation and compensation based on the AQS developed performance-based pay and bonus system. Please see attachment 16 for the AQS employee handbook that contains all personnel policies.

1. Salary and Benefits

There are no salary schedules or ranges for AQS employees. New teachers are hired at rates competitive with the local public school system. Future pay raises and financial bonuses are determined through a performance-based evaluation system. Teachers may opt out of health benefit plans in which they contribute 30% and AQS 70% for individual coverage or 50% employee contribution and 50% AQS for family coverage. All employees will be eligible for participation in the Indiana Retirement Fund and they can also participate in an optional 403(b) retirement fund sponsored by AQS.

The performance-based compensation system is designed to reward and retain high quality teachers. In addition teachers are given professional development opportunities through AQS reimbursement for graduate studies as well as paid attendance to conference and seminars. The first priority at AQS is to promote individuals within the organization by selecting qualified individuals already employed at AQS. Teachers also have ample opportunities to be empowered and participate in decision-making through the regularly scheduled meetings with the school principal and through a Faculty Advisory Council, which meets with the AQS President on a scheduled basis.

2. Teacher Recruitment

Beginning in early 2012, recruitment of qualified teachers will be done in a number of ways: a) Attendance at various Indiana teacher fairs, b) Visits and interviews on college campuses, c) Newspaper ads, and d) Recommendations of current faculty employed at other AQS schools.

Teachers are selected after extensive interviews with the school principal, and his/her leadership team and other faculty. We seek individuals who are willing to work hard, prepare thoroughly, teach creatively, adhere to the schools mission and focus and be team players as well as role models for students. All hiring of teachers is done at the school level by the principal in consultation with the interviewing team.

3. Hiring and Dismissing Employees

Once the principal makes a job offer to the teacher, the criminal background check and administrative paperwork is done by the AQS central office which issues a formal job offer letter outlining the required meetings and professional development sessions the individual must attend.

Teachers who demonstrate difficulty with teaching, student interactions, or other issues are notified of the problem(s), provided suggestions for improvement, and are monitored for any positive change. If problems persist additional help or counseling is provided. If there is still no improvement an individual may be placed on probationary status or told that he/she will not be offered further employment.

4. School Leader and Faculty Evaluations

The regional manager who visits the schools on a regular scheduled basis evaluates the school principal and Team Leaders throughout the academic year. The AQS President and Vice President are also in frequent contact with the school administrators and conduct an on-going evaluation process. The evaluation of faculty is left solely to the school-site administrator since they alone have daily contact with the teacher. Please see Attachment 17 for a sample of the AQS evaluation tool.

6. Dealing with unsatisfactory Leadership

Teachers or Administrators who demonstrate difficulty with teaching, leadership, with student interactions, or other issues are given notice of the problems, provided suggestions to improve, and are monitored to evaluate positive change. If problems persist additional help or counseling is provided. If there is still no improvement an individual may be place on probationary status or told that he/she will not be offered further employment.

Professional Development

1. Implementing Professional Development

Professional Development (PD) is done at AQS schools as a collaborative effort between the AQS central office and the individual school. The AQS Regional Manager meets with the school principal and other administrators, evaluates student achievement data, and responds with an appropriate professional development plan for the teachers of the school. Various people who have expertise in selected topics lead the PD sessions. It may be the school principal, a teacher, an outside consultant, or an AQS central office administrator. The AQS central office plans and leads a yearlong scheduled professional development program for school administrators.

2. School Leader Support

School-site personnel are supported through extensive professional development, school visits and meetings and budgets that meet the needs identified by the school.

3. Pre-Opening Professional Development

Prior to the opening of school in the summer of 2012, teachers and administrators will be required to attend a two-week professional development session. During week one, topics such as these will be addressed:

1) The Vision & Mission of the School
2) The Curriculum in the Core subjects of math, science, language arts, social studies
3) Successful math and reading strategies
4) Bringing "Social Justice" into the curriculum
5) The Paideia Teaching Strategy
6) The Core Knowledge curriculum

During the second week, AQS personnel are in the school following up on the above topics through further discussion, and practical classroom demonstrations. In addition they deal with:

1) Classroom Management Strategies
2) Using NWEA Data to differentiate and individualize instruction
3) Subject Matter strategies for the High School Curriculum

4. Year-Long Professional Development Plans

Each Wednesday the elementary and high school will be dismissed at 1:50pm. The remaining time until 4:00pm will be utilized for various aspects of professional development. The total number of hours of professional development for the academic year will be between 200 – 220 hours. All professional development is designed to align with the standards for each area that is covered on the state assessments.

5. Assessing Professional Development

The Professional development program will be evaluated in two ways:

1) Student Academic Success
2) Teacher evaluation and satisfaction of professional development

PARENT & COMMUNITY INVOLVEMENT

1. Parent/Community Involvement in School Proposal

In 2010, parents and community members played a role in advocating for a charter option in the Paul Harding attendance area. They secured petitions as part of an effort to convert a failing school to a charter school. The parents selected the Urban League as the charter organizer, and the agency provided public leadership and support to the parents. While the conversion effort failed due to legislation, the Urban League has moved forward with trying to secure a new charter school that reflects the wishes of the community parents. Parents presented a detailed plan to their school board asking for a more rigorous school with a college prep school culture. We have incorporated elements of their plan as we develop this proposed school.

2. Parent and Community Communication of School's Development

We will inform parents and the community about the development of the school by holding informational meetings, planning sessions about building renovation/construction, and engaging the media in telling the story of TMLA. We will also use social media to keep the community informed. Upon approval of the charter, we will hold a series of community forums to explain our vision for the school and the implementation timeline.

3. Parent Engagement and Empowerment

Our partnership with parents will begin by each family signing a "Covenant" that outlines the expectations for attendance, homework, the Code of Conduct, student dress and academic expectations. Parents will attend an orientation prior to enrollment. We will also offer a variety of parent workshops aimed at helping parents engage in their child's education, but also supportive serves for families including housing issues, financial stability, and employment assistance. All of these supportive services can be offered through the Urban League. Additionally, the Urban League can provide family literacy programming to parents and students of preschoolers to help them better prepare for Kindergarten. We will incentivize parental involvement by allowing parents to volunteer rather than pay the $100 student activity fee. But overall, our goal is to create a supportive family environment where parents are treated as partners in their child's education. The Urban League believes strongly that parents are the first and best teachers of their children. Parents will be treated as respected and valued partners at Thurgood Marshall Leadership Academy. While they may come with different skills and backgrounds, all parents want the best for their children. Parents will also be invited to take on leadership roles in the school through a Parent Advisory Council and parent organized events. Our goal will be to empower them as parents and individuals and make them part of the TMLA family.

4. **Additional Community Resources and Support-**
   All Urban League services will be made available to students and parents, including housing, education and employment programs. Throughout our application we have noted many ways that we will align Urban League and community resources. The FWUL is a comprehensive social service agency with many established relationships with other service providers. We regularly refer families for a variety of services, most of which are free. These services include emergency poverty relief, counseling, advanced education, job training and other needs. Additionally, we will work to connect students to other services that support their educational and social development, including SES tutoring, after school programs, summer camps, and youth counseling.

   Please see Attachment 18 for 9 letters of support for the proposed charter school by various community members

START-UP & OPERATIONS

1. **Start-Up Plan.**
   Please See Attachment 19 for a detailed start-up plan and Attachment 21 for the Budget for Year 0.

2. **Transportation.** Currently there are no plans for school provided student transportation.

3. **Safety and Security**

The safety and security of the students and faculty is critical for the school's well-being. The school facility and property are of paramount interest for those who will occupy the space. Building security will be directed by a security officer whose job is: to be familiar with the school, students, staff and community, institute measures to reduce and prevent the possibility of delinquent acts or violations of schools' rules and regulations, confer with principal and assistants concerning the security of the building and grounds, and to provide positive direction and assistance to students.

The security officer will specifically:

1. Supervise the entire security effort for the school building and grounds.
2. Enforce the rules and regulations as specified in the school policy manual.
3. Challenge, in an appropriate manner, unauthorized persons loitering on school premises and promptly report unusual cases to the Principal.
4. Assist faculty and staff with students at school functions when requested by the principal.
5. Assist all faculty, staff and students in emergency situations
6. Conduct investigations of thefts, vandalism, and other violations committed on school property under the direction of the principal.
7. Regulate traffic and parking on school property
8. Perform all other duties and special assignments as directed by the principal and AQS corporate officers and staff.

Technology will play a strong role at the entrance and exits of the school. All doors will be wired to report all openings and closings. The main entrance to the school will be staffed by experienced security staff that will monitor the incoming and outgoing traffic.

Security and custodial personnel will be equipped with portable radios which will enable them to be in communication throughout the school sessions.
Policies will be instituted that will provide for the continuous safety of students and faculty.
Custodial functions include the following:

A. Preventative Maintenance
1. Grounds
2. Exterior and roofs
3. Interiors
4. Electrical
5. HVAC systems
6. Security and safety systems
7. Furniture
8. Kitchen equipment
9. Other

B. Custodial
1. Janitorial
2. Trash removal
3. Window cleaning
4. Carpet Cleaning
5. Insect/Rodent control
6. Blinds and drapes

C. Maintenance and Repair
1. Grounds
2. Exterior and roofs
3. Interiors
4. HVAC systems
5. Telecommunications
6. Office Technology
7. Elevators
8. Security and safety systems
9. Furniture
10. Electrical System
11. Kitchen equipment
12. Signage
13. Other

4. Technology Specifications and Requirements

Not applicable, we are not applying as a Blended Learning or Virtual Operator.

5. **Insurance Coverage**. See Attachment 20 for a letter that outlines our expected insurance coverage

FACILITIES

We are currently looking at three potential sites for the school. Our preference is a former middle school that is currently owned by a defunct non-profit and is now for sale. The Urban League is working with community partners to see if the property can be donated or sold at a reduced cost. The school is located at 2700 East Maple Grove Avenue, Fort Wayne, IN 46806. The building is a 3-story 100,662 square-foot property. This location is our first choice as it is centrally located within a high poverty area and would enable the Urban League and community partners to focus much needed social service resources into this school and neighborhood. This facility would support our plans for a school that functions as part of a "Community Opportunity Zone." In 2010, the U.S. Department of Education awarded $10 million to communities to implement "cradle-to-college" strategies aimed at revitalizing low-income neighborhoods through high-quality education and supportive services for families. The goal is to align federal housing, education, justice, and health programs to transform neighborhoods of concentrated poverty into neighborhoods of opportunity." Six of the 21 communities created new charter schools as part of their plans. Our plan is consistent with these priorities and we would pursue additional funding through government and foundation sources to support this approach.

Our second potential site is a former Catholic school located at 3029 E. Paulding Road, Fort Wayne IN 46816. This site is also within our target area and would allow for the same approach described above. However, it is a smaller facility and may require some renovation over time to accommodate 750 students at full enrollment. Thirdly, our city redevelopment commission has a property that could be used for new construction. The lot cost would be minimal, but the cost of new construction and our timeline makes this option less optimal. However, it is also located within the target area and easily accessible to high-need neighborhoods. There are also some commercial properties that could be renovated for a school. We estimate that renovation costs would average $70 per square-foot, and any building we built or modified would comply with all local, state and federal regulations, and be ADA compliant.

HighMark School Development would finance the purchase and cost of renovation. If a building is gifted to the Urban League, the Urban League will retain ownership of the building and HighMark will hold a lien on the property for the cost of renovations. Whichever building is used or built, the design of the school will add value to the neighborhoods and alleviate some of the blight within this area. With an approved charter, the Urban League may also be able to secure local financing and the Board will explore all development options.

BUDGET & FINANCE

1. **Budget Form.** See Attachment 21 for the Financial Workbook.

2. **Budget Narrative.** See Attachment 22 for the Budget Narrative

3. **Audits and Compliance.**

The school would be audited on an accrual basis based on ICSB requirements and be subject to the bi-annual State Board of Accounts (SBOA) cash basis audit. For accrual based audits, the Management Company will solicit audit proposals from both local and audit firms with which they have previous relationships with. The audit proposals will be submitted to the school board for selection and approval. The Management Company provides all financial accounting data to both the independent audit firm and the SBOA. Typically the independent audit will begin prior to end of school year for compliance, internal control review and risk assessment activities. The financial

portion of the audit typically begins in September following the close of the fiscal year. The SBOA audit occurs when the school is notified by SBOA of an audit schedule assignment. The financial records are kept on both an accrual based accounting software for monthly board reporting and independent accrual based audits, as well as an Indiana approved cash based accounting software to facilitate the unique accounting needs and requirements of the SBOA audit. Both systems are balanced to each other to ensure data accuracy and integrity. In addition if the school meets such requirements a Federal Single Audit will be completed with the annual audit as required by Federal expenditure requirements.

REPLICATION CAPACITY

1. Other Markets

The Fort Wayne Urban League holds no other charters, however the CMO, AQS, has identified the following areas as targets for strategic growth: Illinois, Michigan, Indiana, Wisconsin, and Missouri. Their strategic plan specifically states that it is NOT the desire of AQS to manage schools outside those jurisdictions because of the logistical difficulties of monitoring quality. The only state where AQS currently has submitted an application to manage a charter school, besides this application, is in Milwaukee, Wisconsin.

2 Capacity

The self-imposed restriction on where AQS seeks to operate schools insures that they have the reasonable physical proximity to the schools to be able to service them promptly and efficiently. Over the past thirteen years AQS has added the appropriate and needed staff to accommodate the growing numbers of schools served. If our proposal is approved AQS will add an additional regional manager for Indiana to their staff to directly service the school.

PORTFOLIO REVIEW & PERFORMANCE RECORD

1. **AQS School Portfolio.** Please see Attachment 23 for the AQS School Portfolio.

2. **High-performing school.** Thea Bowman Leadership Academy, Gary, Indiana

Thea Bowman Leadership Academy (TBLA) opened in 2003 and is among the higher performing schools in AQS's current portfolio. TBLA utilizes the Core Knowledge curriculum for K-8 and the Core 40 State Curriculum for 9-12. The school's academic program includes service learning, multicultural appreciation, required reading program for 3-12, and civic, entrepreneurial, and professional leadership.

- In its first year, less than half of TBLA students passed English/Language Arts (ELA) and less than 30% passed Math on the Indiana Statewide Testing for Educational Progress (ISTEP). Within two years TBLA was outperforming the Gary public school district. By 2010, 75% of TBLA students passed ELA, exceeding the statewide average of 74%, and 73% passed Math on the ISTEP. The percentage of 7th graders and 8th graders passing both ELA and Math was 75% and 69%, respectively, exceeding the statewide averages of 65% and 64%. As of 2010 TBLA was one of only three charter schools in the state rated Exemplary every year since 2005, when the state's accountability ratings were instituted. The graduation rate for TBLA's first senior class in 2010 was 84.9%, compared to 67% for Gary public school district and 84.5% statewide. Also in 2010, about 25% of TBLA's first graduating class received a Core 40 with Academic Honors Diploma, only several percentage points lower than the state.

- Although TBLA had decline in overall ISTEP scores from 2010 to 2011, the school still outperformed most area public schools including other long running charters. Additionally, the 2011 ISTEP results for 3rd grade ELA, 7th grade ELA, and 3rd grade Math exceeded that of the state. Despite substantial declines in Math at TBLA Jr/Sr High School, student achievement was an average of 20 percentage points higher than math achievement at the three 7-12 public school alternatives in the area. TBLA has identified deficient areas and strategies for growth and is confident it will regain Exemplary status.

- Among the contributing factors to TBLA's success is that the current administrators have been with the school since its inception. Research indicates that continuity in school leadership has a positive effect on student performance and can also influence low teacher turnover. TBLA's founding principal is the longest serving administrator among all schools that AQS has operated. Also contributing to TBLA's success is strong, consistent support from major stakeholders including parents, teachers, the school board and the local community. In its accountability report from the 2004-05 school year, the charter authorizer noted that 95% of parents and 100% of board members believed the quality of education at TBLA was better than that of other schools. In the accountability report from 2006-07, more than 90% of parents rated the quality of teaching and instruction as excellent, very good or good. On the most recent constituent survey available from the charter authorizer, for the 2009-10 school year, 96% of stakeholders rated the overall quality of education as excellent, very good or good. Immense community support for TBLA led to its expansion from a K-8 school initially to a K-12 school, and recently resulted in a waitlist totaling 1,900 students for the 2011-12 school year. TBLA also enjoys community partnerships with Ivy Tech College, for a dual credit program, and with Valparaiso University's Confucius Institute, for a secondary curriculum course in Chinese language and culture. Lastly, TBLA's rigorous academic program has been documented by the charter authorizer in accountability reports, following a series of academic walkthroughs conducted by an independent team of educational experts.

- Though TBLA's mission is to provide high quality education for underserved students, among the school's challenges has been transfer students who spent the majority of their formative education in chronically low performing schools in Gary. In fall 2008, TBLA doubled its enrollment with transfer students to accommodate its expansion to two buildings. Significant remediation and discipline interventions were required for TBLA to achieve its notable student performance in 2010.

- TBLA's successful K-12 school model can inform and affect the operation of any K-12 school in AQS's future. Specifically, TBLA has shown that school continuity and a strong educational foundation at the elementary level will lead to success in high school and beyond.

3. **Relatively low or not satisfactory School**. Charter School of the Dunes, Gary, Indiana
Charter School of the Dunes (CSD) opened in 2003 and has been under AQS management since 2009. CSD's academic program includes service learning, environmental science, and nurturing an appreciation for art, history, and humanity.

CSD student achievement on the Indiana Statewide Testing for Educational Progress (ISTEP) has been consistently lower than that of the Gary public school district. CSD has made Adequate Yearly Progress (AYP) once since its inception. In 2010 and 2011, CSD's ISTEP scores were ranked among the lowest of all charters in the state. As of 2011 CSD is on Academic Watch under the state's accountability system.
CSD history has included high administrator, teacher and student turnover, the lack of a cohesive curriculum, and issues relating to its previous education management company. CSD has had consistent school leadership and relatively lower teacher turnover in recent years. CSD has enhanced small group instruction and student goal setting, utilized instructional coaches and tutoring programs, transitioned to the Core Knowledge curriculum, maintained strict alignment to Indiana Academic Standards/Common Core Standards through curriculum mapping, instituted successful parent involvement program and parent resource center, implemented a school wide writing program, and provided ongoing training and professional development on Paideia teaching methodology and classroom management.
Student growth on interim assessments during 2011-12 school year and on the 2012 ISTEP will determine satisfactory school performance. It is expected that CSD will demonstrate above average gains on interim assessments, and make adequate progress on the 2012 ISTEP to relieve its Academic Watch status.

4. **Last 3 years financial and current internal financials for any and all schools operating in the State of Indiana.** Please see Attachment 24

5. **Last 3 years financial and current internal financials for the organization as a whole and any related business entities.** Please see Attachment 25

6. **Terminations**
AQS has not experienced the termination of any contracts with a charter school by either our organization or the school.

7. Non-Renewals
At the end of the last academic year, June 30, 2011, The American Quality Schools (AQS) and the charter holder of five of our Chicago K-8 Schools, Chicago International Charter School Foundation (CICS), had a discussion concerning the 5 CICS schools that AQS was managing. Two of the schools had been a part of the AQS portfolio since 1999; the others were acquired by AQS as they applied to CICS. During the last academic year, discussions were held by AQS management about our goals for the company, consequently an indication was made that CICS wished to pursue different objectives for the management of their schools. CICS decided that their objectives could be better achieved if they managed their schools in a different way; they therefore decided to create a subsidiary company of CICS to manage some of their schools.
The CICS schools operated by AQS had not only achieved a high degree of success, but one of our K-8 schools was the highest achieving elementary school in the entire Chicago charter school community and another was 4th in that same ranking. We feel that academic performance was not an issue in their decision; CICS merely desired a different manner in which to operate the schools. Their decision was acceptable to AQS.

8. Performance Deficiencies

AQS has not experienced any performance deficiencies or compliance violations with any school we have operated

7. **Current or past litigation.** See Attachment 26

EXHIBITS

NOTE: To the extent permitted by law, information obtained through background checks, and any other personal information, will remain confidential.

Charter School Board Member Information Form
Background Check Authorization Forms
Statement of Assurances

Attachment 1. Founding Group Resumes and Bios

Founding Member / Not Board Member

6823 RICHFIELD COURT FORT WAYNE, IN 46816
CELL 260.414.6378 EMAIL JLGARWOOD@GMAIL.COM

JAMIE GARWOOD

EDUCATION

CURRENTLY ENROLLED IN THE MARIAN UNIVERSITY, ACADEMY FOR TEACHING AND LEARNING
Doctorate Program, with K-12 ADMINISTRATOR'S LICENSE

MASTER'S, PUBLIC AFFAIRS 2000-2001 **Degree Awarded:12/31/01**
INDIANA UNIVERSITY; COURSEWORK IN FORT WAYNE & INDIANAPOLIS
Focus: Education and Social Welfare Policy Analysis GPA: 3.7, Graduated 2nd in program
Research Experience: Master's Thesis: "Funding Equity In Indiana Public Schools: The Effect of Property Tax Valuation."
Other Notable Research Projects: "The Economics of School Choice: A Cost-Benefit Analysis."

BACHELOR'S WITH HONORS IN SOCIOLOGY; 1994-1998 **Degree Awarded: 5/9/98**
INDIANA UNIVERSITY; BLOOMINGTON, IN
Focus: Education, Child Development & Social Welfare GPA: 3.5, Graduated with University and Department Honors
Research Experience: Undergraduate McNair Scholar's Thesis: "Cultural Capital: The Role of Textbooks in Fostering Educational Inequalities"

EXPERIENCE

DIRECTOR OF PROGRAMMING AND DEVELOPMENT
FORT WAYNE URBAN LEAGUE
FORT WAYNE, IN FEB 2011-PRESENT

Responsible for managing the Fort Wayne Urban League's efforts to close income and education gaps. I oversee program development in housing, education and employment. My responsibilities include staff training, fund development, community relations and outcome measurements.

DIRECTOR OF EDUCATION INITIATIVES
UNITED WAY OF ALLEN COUNTY
FORT WAYNE, IN 2003-2010

Responsible for managing United Way of Allen County's efforts related to education and poverty. Included implementing the Learn United plan to close the reading gap, using strategies aimed at improving access to prenatal care, strengthening early literacy skills, and tutoring struggling school age readers. In addition, I work with community partners on projects related to high school reinvention, improving graduation outcomes, and workforce readiness.

Primary duties include: community education and advocacy; researching and evaluating education and poverty data, formulating case studies and proposing solutions.

Key Accomplishments:

- Gained community support and board approval for a 10 year plan to close the 3rd grade reading gap
- To date, recruited over 800 volunteers to work with struggling readers, including 240 diverse men to focus specifically on the gender literacy gap through a project called "Real Men Read."
- Led efforts to educate community leaders about the relationship between poverty, education and incarceration.
- Increased charitable contributions targeted at education, both from individual donors and grants.

ADJUNCT COLLEGE FACULTY

2000-PRESENT

- 2009-Present; University of Phoenix, Axia College: Currently teaching online course in Sociology
- 2003-2005; University of Saint Francis: Responsible for adopting texts, developing syllabus and curriculum for traditional and online Sociology courses. Courses: Intro to Sociology, Sociology of Race and Ethnicity. Experience with Blackboard.
- 2000-2002; Ivy Tech State College: Responsible for adopting texts, developing syllabus and curriculum for traditional and online Child Development courses. Courses: Curriculum, Multicultural education, and Basic child development. Experience with Blackboard.

SOCIAL-SERVICE CASE MANAGEMENT EXPERIENCE

1998-2000

Provided case management to women and children at respected non-profit organizations. Responsibilities included connecting clients to community resources including healthcare, employment, crisis assistance, housing and public assistance programs.

1999-2000: SCAN/Healthy Families: Healthy Families Support Worker
1998-1999: YWCA Women's Shelter; Women and Children's Advocate

AWARDS AND RECOGNITION

- Founders Day Scholar Indiana University; 1995-98
- Campus Scholar Award, Indiana University; 1996-97
- Golden Key Honors Society; 1998
- McNair Research Scholar, Indiana University; 1997-98
- Honors Certificate: Sociology, Indiana University; 1996-98
- Honors Diploma, Indiana University: Sociology; 1998
- Future 40 Award, Northeast Indiana; 2008
- Fort Wayne Magazine 2007 "One of the 10 People You Should Know"
- Paul Harding High School Distinguished Alumni; 2007
- Guest editorials in local papers

MEMBERSHIPS, ACTIVITIES AND AFFILIATIONS

- 2011-2015 Appointed Member of the statewide Charter Schools Authorizing Board
- Adams Township Board Member; Elected
- American Association of University Women; National Member at Large
- Association for Public Policy Analysis and Management
- East Allen County Schools Community Leaders Academy; 2010
- NAACP Member, and Member of Education Subcommittee
- NAACP Elizabeth Dobynes Award 2010
- MLK Club Member; 2010
- Guest Lecturer for various courses at local universities
- City of Fort Wayne Southeast Redevelopment Committee; 2007-present
- Allen County Decennial Census Count Committee; 2009
- FWCS Study Connections Advisory Council; 2006-Present; Chair 2009-present
- Volunteer for Fort Wayne Urban League programs
- Read Across America Committee Chair
- Canstruction® Co-Chair; 2006
- Leadership Fort Wayne Class; 2006-07
- Ready to Learn/Ready Schools Governance Committee
- United Way Women's Initiative; Founding Member
- Vice President of Marketing; Young Leaders of Northeast Indiana; 2008
- Allen County Drug & Alcohol Policy Committee Member 2005-06
- Active 20/30 Club Member 2004-06

SKILLS

- Excellent Writing, Editing and Presentation Skills
- Quantitative and Qualitative Research Design and Implementation
- Program Evaluation and Strategic Planning Experience
- Proficient using Office Suite Products, Desktop Publishing, Audio/Visual Software
- Experienced using GIS Mapping and Federal/ State/County Data
- Confident Public Speaker and Experienced with Media
- Experienced with Statistical Software (SPSS) and Data Management
- Trained in Facilitation Skills
- Catalytic Leadership and Excellent Critical Thinker
- Commitment to Social Justice and Efficient Government/Community

PUBLICATIONS AND PRESENTATIONS

Published writing to date has been primarily work related research and guest editorials on topics related to education, poverty and economic development. Samples are available upon request.

Pending submissions to the National Urban League related to literacy and poverty.

Guest lecturer at local universities on racial disparity, early childhood literacy, and community needs assessments. Guest Panellst at summits on youth-service and career readiness, and referenced source for media articles on education, literacy and parenting.

REFERENCES

Bill Brown
Former Allen County Commissioner (260)449-7555

Dr. Eric Cooper
Executive Director; National Urban Alliance for Effective Education (203)964-7053

Pamela Martin-Diaz
Librarian, Allen County Public Library & FWCS School Board Member (260)421-1355

John J. Foster
Director of Youth Programs, Fort Wayne Urban League (260)745-3100

Al Jacquay II
President; Fort Wayne Education Association Teacher's Union (260)445-0831

Jonathan Ray
Executive Director; Fort Wayne Urban League (260)745-3100

Randee Salisbury
Scholastic (260)437-1485

Michael Wartell
Chancellor, Indiana University-Purdue University Fort Wayne (260)481-6103

Board Member | Founding Member

Jonathan C. Ray
6610 Selkirk Dr.
Fort Wayne Indiana 46816

260-441-9461 (Home)
260-241-7697 (Cell)
jray@fwurbanleague.org

Manage a comprehensive community services agency partnering with business, governmental entities and social service agencies to foster leadership, sustainability and capacity building in all spheres of agency and individual work processes. In addition focus on the elimination of poverty by integrating agency goals into client outcomes assisting all clients to reach their individual and personally unique goals and expectations.

WORK HISTORY:

Fort Wayne Urban League President /CEO 2005 to Present

Strategic Vision and Leadership:

- Drive the momentum of the Urban League's success and maintain the organization's reputation as an effective and creative intermediary for investments in innovative services for adults, youth and families.
- Develop and implement the vision and strategy for institutionalizing the operations of the Urban League so that it efficiently and successfully transitions from a paper to agency culture.
- Provide leadership, direction, and support to the Urban League customers and/or clients by listening to their needs, deepening relationships, and expanding understanding of their needs.
- Serve as the primary liaison to the board and major donors, ensuring that they are appropriately engaged and recognized.
- Ensure that the Urban League's strategy and vision are aligned for future growth.

Program Operations

- Guide and support agency program directors to maintain and build agency programmatic capabilities, and build and cultivate relationships of clients served. Ensure that the Urban League continues and expands its innovative grassroots programs.
- Ensure that internal processes, systems, and operations are aligned to deliver the highest-quality programs and services to the field. Expand and refine the innovative metrics process theUrban League has installed to determine the qualitative and quantitative effectiveness of its services.
- Communicate program results to funders, the media, and other stakeholders.

Organizational Development and Operational Efficiencies

- Partner with the senior management team and the board to translate the strategies and priorities of the Urban League into results-oriented action plans.
- In collaboration with the agency finance officer, provide guidance and leadership in the development of the organization's budgets and reporting, and maintain best practices in all aspects of financial operations.
- Write and secure grants for Urban League programs;
- Create and manage all agency fund raisers (Gala, Urban Run/Walk, Black and White Ball, Corparate ;Memberships as well as individual membership campaigns.

Work accomplishments

- Awarded a $350,000 grant from the Knight Foundation for a brand new program called Read &Rise targeted toward parents who have pre-school age children.
- Completed an initiative to bring the community together around violence (2008). Engaged five different focus groups – youth incarcerated, youth in general, government/political and business community, the faith community and the general public. The groups were given five common questions. Based on the common ground between groups I created an action paper for the community that (the paper can be read on Urban League web-site news drop down box) described ways in which the city can find peace.

Allen County Division of Family & Children County Director 1995-2005

Work responsibilities(public assistance) included:

- Managing Indiana's Temporary Assistance for Needy Families (TANF) program amongst others for the county. The Division of Family and Children (DFC) provided a broad array of services in the county including institutional and community-based programs for the elderly and disabled; mental health and addiction services, Medicaid and other health care services and programs, and direct services such as child care assistance, Food Stamps, and cash assistance. The Temporary Assistance for Needy Families (TANF)

block grant, includes TANF cash assistance and other programs funded in whole or in part with TANF or maintenance of effort funds.

Work responsibilities(child protection) included:
Managed Child Protection Services (CPS) case managers who attempt to prevent, remedy, or assist in solving problems that may result in abuse, neglect, exploitation, or delinquency of any child regardless of family wealth. CPS staff are able to receive and initiate investigation reports on a 24-hour basis. These case managers recommend services based on the severity of the abuse or neglect, an assessment of the child and family's needs, and the likelihood of further risk to the child in the home.

Other Responsibilities:

- Managed an office of 300 Division of Family and Children employees. Also contracted 150 individuals from various community agencies like Job Works, Park Center, SCAN as well as others to support customer and/or client public assistance and child protection needs.
- Planned and defended county $20,000,000 child protection budget with the assistance of the DFC county accountant before County Council.
- Evaluated contracts based on agency service outcomes and made final decisions on the selection and/or continuance of outside agency contracts.

Work accomplishments

- First to initiate outcome based contracting for public assistance agency providing job training and placement services.
- Launched a baby Safe Haven (allowing parents to release custody of their new born children with an emergency provider no questions asked) successful marketing campaign (created a commercial/PSA)unique to Allen County involving Debra Borone of Everybody Loves Raymond for TV.
- Created the Allen County Division of Family and Children's first placement division program with the assistance of Park Center. Contracted with Park Center to place a professionally trained worker in the home of a family in distress with a child and/or child at-risk of being removed. The Park Center employee could stay in the home up to 24 hours to ensure the child was safe and prevent a child removal.
- Created the Faith Based Initiative (FBI) program. The FBI program was a reaction to welfare reform. The program matched at least three volunteers of faith with a family on pubic assistance. The credo for the program was "do for a friend what a friend would do. FBI created a network for clients as well as a safety net. The program was supported by three contracted social service agencies providing supervision for the program (Lutheran Social Services, Catholic Charities and the East Wayne Street Center).
- Created an awareness campaign focused on the business community to change the stereotypes and labels on public assistance clients. The idea was to encourage businesses to give welfare recipients an opportunity. Businesses were given a fact sheet about tax savings and real cash benefits for hiring clients transitioning off welfare. I also created an information manual breaking down stereotypes and delineating facts specific to welfare clients.

Regional Director for Lutheran Social Services of Indiana 1993-1995

Work responsibilities

- Managed and directed: the Case management Initiative program (a collaboration of four social services agencies) in an attempt to provide comprehensive case management in the Fort Wayne community;
- Adoption services which provides a range of services including - Domestic home studies, Infant adoption placement services, Post-placement visits, Consultation and training and Step-Parent Adoption Home Studies;
- Counseling Services provided by Licensed counselors with compassion and affordable individual, family, marriage, or couples counseling.;
- Two Child Care / Early Learning Centers that strives to meet children's developmental needs while promoting school readiness. The Centers were at two different sites providing care for 200 plus children and 30 staff:
- Nursing Home Ombudsman provided advocacy for nursing home patients in Northeast Indiana. The Ombudsman provided information and client rights to nursing home clients and their families;
- Children Cope with Divorce – the program required all Fort Wayne residents seeking a divorce through the Allen County Circuit Court to attend a three hour workshop geared toward helping each parent understand their role as parent does not end even if their marriage has;

- Council on Accreditation (COA) – wrote COA agency manual and monitored required professional service standards within each program area provided by Lutheran Social Services of Indiana;
- Non-profit social entrepreneur enterprise home cleaning service;
- Participated in congregation fund raising.

Work accomplishments
- Established the Children Cope with Divorce program.

V.A. Hospital Fort Wayne/Marion Socialworker 1992-1993

Work responsibilities
- Support military veterans in hospital discharge plan and support and case manage disabled veterans living in the community and on the Marian VA campus.

Big Brothers/Big Sisters 1985-93 Case worker/Recruiter/ Program Coordinator

Work Responsibilities
- Case manage match relations, recruit volunteers, interveiw and screen volunteers;
- Provided agency volunteer training;
- Participated in all agency fund raisers.

Work accomplishments
- Established a minority recruitment office off-site
- Established new Big Brother program called Project Mentor (match three children with one volunteer) to support hard to match youth in nine month program;
- Project Mentor program was awarded nationally as the Best new program of the year.

Crossroad Children's Home House Parent 1984-85

Work Responsibilities
- Provided supervision and mentoring for Crossroad youth as well as provided daily assessment each child under my supervision.

EDUCATION:

May 1993 – Masters of Social Work Indiana University
May 1984 - B.A., Psychology, Art and Education Mac Murray College

COMMUNITY INVOLVMENT:

- Big Brother Volunteer
- Metro and PAL football volunteer coach
- JA Volunteer inaddition to other volunteer programs and local boards

AWARDS & ACHIEVEMENTS

- Man of Honor – House of Neco 2010
- Community Service Partner Award – 2008
- Community Service award East Wayne Street Center 2004
- Governor's Executive Management School – 1996
- Young Outstanding Alumni Award Mac Murray College -1994
- Big Brothers/Big Sisters of America Outstanding new program award - 1992

REFERENCES AVAILABL E UPON REQUEST

Founding Member | Board Member

L. MICHAEL SPATH, D.MIN., PH.D.
5615 Old Mill Road, Fort Wayne, IN 46807
260 456 8920
Lmspath@msn.com

EDUCATION

PH.D. Historical Theology; Islam and Muslim-Christian Relations — 1999
Saint Louis University, St. Louis, MO
Dissertation: *Beyond Conversion and Crusade: Eschatological Realism and Riccoldo da Monte Croce's Critique of* De lege Sarracenorum

D.MIN. Exegetical Theology — 1991
Eden Theological Seminary, St. Louis, MO
Dissertation: *The Lord's Prayer and the Praying Lord: Prayer-Christology in Luke*

M.DIV. Christ Seminary-Seminex, St. Louis, MO — 1979

B.S. in ED. Concordia College, Seward, NB — 1975

TEACHING

Continuing Professor, Religious Studies, Department of Philosophy — 2007-

Visiting Assistant Professor, Continuing Studies & Department of Philosophy — 2004-07

Adjunct Faculty, Department of Philosophy — 2001-04
Indiana University Purdue University Fort Wayne (IPFW), Fort Wayne, IN
Religious Studies – Islam; Peace Studies; Religions of the East / West; Christianity; Religion & Culture; Modern Christian Thought; *International Studies* – 'Global Religious Conflict'; *Women's Studies* – Women & Religion

Associate Faculty, Department of Religion, Division of Arts and Humanities — 2005-
Defiance College, Defiance Ohio
Conflict Resolution and Peacemaking; Islam; Approaches to Religion; Global Civilization I & II; Ethics; Spirituality and Wholeness

Assistant Professor, Department of Philosophy and Theology — 1999-2003
University of Saint Francis, Fort Wayne, IN
Department of Philosophy & Theology – World Religions; Christology; Bible; Protestant Theology; Marriage & Family
Department of History – History of the Middle East

Adjunct Faculty — 1997-98
Saint Louis University, McKendree College, Fontbonne College, St. Louis, MO

PUBLICATIONS *[* refereed]*

Dreams That Break Down Walls: The Children of Shu'fat – A Photojournalism Essay
McMaster School for Advancing Humanity Journal, 2007, Defiance College, Defiance, OH

***Religions, Eastern ... on Sex, Love, and Culture; Religions, Western ... on Sex, Love, and Culture**
Encyclopedia of Sex, Love, & Culture, Vol. 6, The Modern World, 20th/21st Centuries. Greenwood Publishing Group, 2007.

***In the Beauty of the Lilies: Civil Religion, Manifest Destiny, & American Middle East Foreign Policy**
Al Nashra (the Arabic publication of the) *Royal Institute for Inter-Faith Studies*, Spring, 2007.

***Taoism: The Enduring Tradition by Russell Kirkland: A Review Essay**
Bulletin of the Royal Institute for Inter-Faith Studies VII, 1 (Spring/Summer, 2006), 200ff.

***Religion, Coexistence, and Conflict: Some Recent Publications**
Dialogue of Civilizations: A New Peace Agenda for a New Millennium. Majid Tehranian & David W. Chappell, eds. I. B. Tauris, 2002; F. E. Peters *The Monotheists: Jews, Christians, & Muslims in Conflict/Competition*, vols. I & II, Princeton University Press, 2003; *Encyclopedia of Religion and War*, Gabriel Palmer-Fernandez, ed. Routledge Religion & Society Series no. 5. Routledge, 2003. *Bulletin of the Royal Institute for Inter-Faith Studies* V, 2 (Autumn, 2004).

***De Lege Sarracenorum* according to Riccoldo da Monte Croce**
Bulletin of the Royal Institute for Inter-Faith Studies II, 2 (Autumn, 2000), 115-140.

***A Thirteenth Century Traveler to the Heart of Islam: Riccoldo da Monte Croce**
Bulletin of the Royal Institute for Inter-Faith Studies I, 1 (Spring, 1999), 65-102.

PERSONAL RESEARCH AND PROJECTS *[select]*

American Civil Religion and Its Influence on Representations of the Holy Land 2010-

Palestinian Youth Refugee Photography Project – *Shu'fat Refugee Camp*, Jerusalem, Summer, 2007
Art Exhibit – Defiance College Art Gallery – March 2008

Islamic Mysticism – Iconography, Ritual, Spiritual Practice 2001-2003
Halveti-Jerrahi tekke & Mevlana Turbesi, Turkey; Mevlevi Order, U.S. (Sheikh Kabir Helminski)

Instructional Technology Conference: Web-based Teaching and Learning Summer, 2001
University of Indianapolis Center for Instructional Technologies

Royal Institute for Inter-Faith Studies – Bridge-Builder Fall, 1998
Exhibit Director, For *Deutsches Evangelisches Institut fur Altertumswessenschaft des heiligen Landes* in Amman

Hindu Vedanta – Scriptures and Philosophy 1987-89
St. Louis Vedanta Society

Zen Meditation and Ritual 1987-1989
St. Louis Zen Center

Orthodox Christian Iconography Summer, 1984
Orthodox Academy of Crete, Greece

PROFESSIONAL (*) AND PUBLIC PRESENTATIONS *[select]*

Meet Me in St. Louis – Manifest Destiny and the Old City of Jerusalem at the 1904 St. Louis World's Fair
IPFW Anthropology Club, Fort Wayne, IN, 11/11

Hero's Journey – Pastor's Journey
Whitewater Presbytery Clergy Retreat, Rochester, IN, 11/11

The Sands of Eternity: Heaven on Earth and Sand Mandalas in Tibetan Buddhism
Allen County Public Library (on the occasion of visit by Tibetan Buddhist monks), Fort Wayne, IN, 10/11

What the World's Religious Traditions Have to Teach Each Other
First Presbyterian Church Retreat, Fort Wayne, IN, 10/11

The Artists' Christ – 2000 Years of Christ in Art
Plymouth Congregational Church, Fort Wayne, IN, 9/11

The Art of the Heart: Spirituality in the Art of Rembrandt, Rodin, Munch, Warhol, and O'Keeffe
First Presbyterian Church Retreat, Fort Wayne, IN, 10/10

* **Godless on Mount Sinai: Love and Death in Krzysztof Kieslowski's Decalogue I**
Film and History National Conference, Milwaukee, WI, 11/10

* **Christ on Zion's Boundary: American Civil Religion's Mapping of the Holy Land**
Theology of the Land: Christ at the Checkpoint, Holy Land Trust and Bethlehem Bible College, Bethlehem, 3/10

* **Transgression as Transcendence: Eros and Taboo in the Poetry of Ikkyu's "Red Thread" Zen**
The Erotic: Exploring Critical Issues – 5th Global Conference, "The Global Journal for Sensuality, Sexuality & the Erotic," Salzburg, Austria, 11/09

The Hero's Journey
First Presbyterian Church Retreat, Fort Wayne, IN, 10/09

* **Fear, Horror, and Terror and the Intersection of the Personal and Civilizational – An Integral Analysis**
Fear, Horror, and Terror – 3rd Global Conference, Mansfield College, Oxford, UK, 9/09

* **The Evolutionary Helix: A Contribution to Inter-Religious and Inter-Civilizational Dialogue**
International Congress on Darwin's Impact on Science, Society, and Culture, The Centre of Philosophical and Humanistic Studies of the Faculty of Philosophy of Braga, Portugal, 9/09

Islam and Muslim Christian Dialogue
International 4-H Youth Exchange Alumni National Conference, Fort Wayne, IN, 6/09

* **Learning From Each Other: Why Inter-Faith and Inter-Civilizational Dialogue is Necessary for World Survival**
Distinguished Lecturer, Faculty and Student Peace Studies Series, Manchester College, North Manchester, IN, 4/09

The Cretan Glance: Odysseus and Eros in the Spirituality of Nikos Kazantzakis
Unitarian Universalist Congregation of Fort Wayne, 3/09

Dance O Lovers! – A Study in Comparative Spirituality
Creative Arts Council Community Lecture Series, Bluffton, IN, 1/09

The Goddess: Earth's Mother, Heaven's Queen
"On the Occasion of the Dedication of the Goddess Mandala in Memory of Susan Wahls," *Unitarian Universalist Congregation of Fort Wayne*, 12/08

A Response to Kenneth Seeskin's "Why Monotheism Is and Ought to be Violent"
Scholar in Residence, with Dr. Kenneth Seeskin (Northwestern University), Temple Achduth Vesholom, Fort Wayne, IN, 12/08

Christianity in the "Little Town" – Christian Life in Bethlehem
Trinity Episcopal Church, Fort Wayne, IN; and *SMOCK Presbyterian Ministries*, Fort Wayne, IN, 12/08

Dignity and Justice for All of Us – Keynote Address
An Inter-Faith Service of Prayer for Human Rights, Fort Wayne, IN, 12/08

The Unfinished Universe: The Theory of Evolution Applied to Inter-Religious and Inter-Civilizational Dialogue
Indiana Center for Middle East Peace, Fort Wayne, IN, 10/08

The Gospel According to Andrew Lloyd Webber
First Presbyterian Church Retreat, Fort Wayne, IN, 11/08

*** Integral Dialogue – An Evolutionary Approach to Inter-Faith Dialogue**
Interfaith Encounter in Modernity and Post-Modernity, University of Winchester, Great Britain, 9/08

Suffering at 60: Oppression and Promise in Palestine – Keynote Address
Christians for Peace and Justice in the Middle East Peace, Indianapolis, IN, 5/08

The Shadow Side of the Middle East
Friends of Jung Community Lecture and Retreat, Fort Wayne, IN, 4/08

Abrahamic Faiths in Dialogue
"Community Dialogue Series," *YWCA of Fort Wayne and Allen County*, 3/08

What Can Christians Contribute to the Increasingly Diverse American Landscape
"Navigating the Flat Church in a Flat World," *First Presbyterian Church*, 3/08

Bethlehem at Christmas, 2007: Is There Room in the Inn?
Indiana Center for Middle East Peace, 12/07

A Word on "A Common Word" – The Open Letter from Muslim Scholars to Christian Leaders
Northeast Indiana ELCA Clergy Conference, Auburn IN, 2/08

Bethlehem: Walls, Occupation, and Christian Response
Presbytery of Detroit Middle East Work Group Community Lecture, Grosse Pointe Presbyterian Church, Detroit, MI, 12/07

Business Customs and Etiquette in the Middle East
Raytheon Corporation Executive Briefing, Fort Wayne, IN, 10/07

Israel in American Religious History – Keynote Address
"Peace Among the Children of Abraham," *The HOPE Partnership*, Manchester, ME, 10/07

Islamic Culture and Religion for the Health Care Professional
Parkview Hospital Nursing Division Continuing Education Event, 4/07

*** In the Beauty of the Lilies: Civil Religion, Manifest Destiny, and American Middle East Foreign Policy**
Jordan Institute of Diplomacy and *Royal Institute for Inter-Faith Studies Lecture*, Amman, Jordan, 3/07

Jalal al-Din Rumi, Sufi Psychology, and the Dance of Justice
Kalamazoo Community Lecture, Unitarian Universalist Congregation of Southwest Michigan, Kalamazoo, MI, 2/07

*** Reforming and Re-Framing the Religion & Violence Debate: 9.5 Theses on God, War, and Inevitability**
"God, War, and Inevitability," Baker Institute for Peace and Conflict Studies, Juniata College, Huntingdon, PA, 11/06

Pastoral Care and the World's Religions
Pastoral Care Grand Rounds, Lutheran Hospital, Fort Wayne, IN, 9/06

*** The Transference of Zion: The Evolution of the "New Jerusalem" as *Axis Mundi* in the Projection of the Geography of God's Kingdom**
Second World Congress on Middle East Studies, Amman, Jordan, 6/06

*** Christian Zionism & American Civil Religion**
Lutheran Church of Jordan and the Holy Land, Jerusalem; *Palestinian Legislative Council*, Ramallah, 6/06

Where Are the Palestinian Gandhis?
Bonner Leaders Collegiate Global Summit, Defiance College, Defiance, OH, 6/06

The Drop That Holds the Ocean: Jalal al-Din Rumi, Mystical Islam, and Spiritual Enlightenment
Friends of Jung Community Lecture and Retreat, Fort Wayne, IN, 4/06

No Shadows, Only Light: The Spirituality of Orthodox Iconography
Creative Arts Council Community Lecture Series, Bluffton, IN, 2/06

Religion and Violence: Islamic Puritanism and Western Colonialism
Kalamazoo Community Lecture, Unitarian Universalist Congregation of Southwest Michigan, Kalamazoo, MI, 2/06

Religious and Cultural Diversity in the 21st Century American Workplace
International Truck and Engine Corporation – The Fort Wayne Diversity Committee Lecture, New Haven, IN, 9/05

* **Sexual Passion and the Way of Salvation – Longing and Union in Ikkyu and Rumi**
Royal Institute for Inter-Faith Studies and *Jordan Institute of Diplomacy Lecture*, Amman, Jordan 7/05

* **Bethlehem Stories – Tragedy, Courage, and Conscience in the Land Where Jesus Walked**
Baker Institute for Peace and Conflict Studies Distinguished Lecturer, Juniata College, Huntingdon, PA, 4/05

* **Holy Stones, Living Stones, Rolling Stones: Consciousness-Raising for Human Rights in Palestine**
McMaster School for Advancing Humanity Distinguished Lecturer, Defiance College, Defiance, OH, 1/05

***Jihad* and Justice: Contemporary Conundrums and Complexities between Islam and the West**
Fort Wayne International Affairs Forum, Fort Wayne, 4/03

***Jihad* & the Middle East: Implications for a Moral Vision in a Troubled Land**
Scholar in Residence Series Lecture, Temple Achduth Vesholom Fort Wayne, 11/02

* **Dominican Influence, Islamic Confluence, and Providential History in Dante's *Commedia***
Presenze arabe e ebraiche in e intorno a Dante Alighieri, University of Ca' Foscari, Venice, Italy, 9/02

United States Foreign Policy in the Gulf – A Brief Modern History
Graduate International Business Seminar, University of Saint Francis, 8/02

Islam and Muslim-Christian Relations
Diversity Series for Faculty and Staff, Manchester College, North Manchester, IN, 4/02

Politics, Business, and Religion in the Middle East
Graduate International Business Seminar, University of Saint Francis, Fort Wayne, IN, 4/02

Gandhi and the *Gita*: The Radicalization of Religious Texts
Peace and Conflict Studies Lecture, Indiana-Purdue University, Fort Wayne, IN, 4/02

***Sema*: Cosmic Dance of Peace**
Peace and Conflict Studies Lecture, Indiana-Purdue University, Fort Wayne, IN, 4/02

Islam for Parish Ministers
Parkview Hospital Pastoral Care Symposium for Parish Clergy, Parkview Hospital, Fort Wayne, IN, 4/02

* **History & Theodicy in Riccoldo da Monte Croce: Medieval Precursor of Muslim-Christian Dialogue**
Midwest Association of Middle East and Islamic Studies, Indiana State University, Terre Haute, IN, 3/02

Islam and the West in Light of 9/11
University Community Lecture, Tri-State University, Angola, IN, 1/02

Islam, Jihad, and the Muslim Patient: Pastoral Implications
Graduate Clinical Pastoral Education Colloquium for students, faculty, staff, Lutheran Hospital, Fort Wayne, IN, 10/02

***Jihad* and American Foreign Policy: Theological and Moral Reflections from Ground Zero**
Fort Wayne Community Lecture – WBNI National Public Radio, Fort Wayne, 10/01

* **The Art of the Heart: *Yantra, Mantra*, and *Tantra* at the Fourth *Chakra***
"Arts and the Spiritual:" The 15th Annual National Conference on Liberal Arts & Education of Artists, New York, NY, 10/01

God and Human Suffering in the World's Religious Traditions

Themes from Orthodox Iconography for Use in Pastoral Care

Themes from the Life of Muhammad Relevant for the Pastoral Care of the Muslim Patient
Clinical Pastoral Education Colloquium Retreat, Lutheran Hospital, Fort Wayne, IN, 6/01 and 7/01

* **'Eschatological Realism' as a Millennial Theodicy in Muslim-Christian Dialogue**
The Millennium Conference on the Sea of Galilee & City of Jerusalem: The Shrine of the Book, Israel Museum; Maurice Greenberg Center for Judaic Studies, University of Hartford; and the *Consortium of the Bethsaida Excavations Project*, Jerusalem, 6/00

* **Riccoldo da Monte Croce: A 14th Century Christian Traveler into the Heart of Islam**
Binational Fulbright Commission Lecture, *Jordanian-American Commission for Educational Exchange*, Amman, Jordan, 4/99

Gog as Gog's Rod: 9.5 Theses on Luther and Islam
Graduate Theology Faculty and Student Symposium, Saint Louis University, St. Louis, MO, 8/97

What Can Christianity Contribute to the Global Village?
An Evening to Honor Dr. Huston Smith, The St. Louis Vedanta Society, St. Louis, MO, 10/91

AWARDS AND HONORS *[select]*

IPFW Chancellor's Award for Community Engagement	**$1500**	2011
IPFW College of Arts and Sciences Community Service Award	**$1000**	2010
McMaster School for Advancing Humanity Fellow (Defiance College)	**$3800**	2006-07
Fulbright Jordanian-American Commission Graduate Scholar ($14,000) and National Security Education Program (NSEP) Graduate Fellow ($20,000)	**$34,000**	1998-99
Both with HRH Prince El Hasan bin Talal, at the *Royal Institute for Inter-Faith Studies*, Amman, Jordan		
Phi Beta Kappa		1998-
Alpha Sigma Nu – Jesuit Honor Society		1998-
Saint Louis University Dissertation Fellowship	**$19,200**	1997-98

SERVICE IN THE COMMUNITY *[select]*

Pilgrims of Ibillin 2010-
Board member, supporting *Mar Elias Educational Institutions*, Ibillin, Galilee (Abuna Elias Chacour)

Fort Wayne Urban League (Vice President of Board – 2010-) 2009-

United Church of Christ National Consultation Panel 2009-
A Renewed and Balanced Study and Response to the Conflict Between Israel and Palestine

Zaman International, *Islamic Center of America*, Dearborn, MI (Interfaith Dialogue; Human Rights) 2008-
National Advisory Board Member

CONFLUENCE: Northeast Indiana Interfaith Alliance 2008-
Leader

Associated Churches of Fort Wayne and Allen Country 2008-
Board member

"Faith to Faith" – Comcast Cable Television Series (with Imam, Minister, and Rabbi) 2007-2009
Host and Moderator

Indiana Center for Middle East Peace (Executive Director) 2005-

Bright Stars of Bethlehem 2005-
Area representative, supporting the *International Center of Bethlehem* (Rev. Mitri Raheb)

Theologian in Residence 2005-
First Presbyterian Church, Fort Wayne, IN

Sacred Sites in Orthodoxy and Islam – Athens, Cairo, and Istanbul 2002
Tour Director and Leader

Peace and Justice Commission 2001-
Associated Churches of Fort Wayne and Allen County

Professional Education Advisory Committee Board Member 2001-06
Clinical Pastoral Education Program, Lutheran Hospital, Fort Wayne, IN

Circle of Faith: Mayor's Task Force for Inter-Faith Understanding, Fort Wayne, IN 2001-04
Co-leader

Master of Ceremonies; Co-chair 1993
Interfaith Service of Prayer for Peace, featuring H. H., the Dalai Lama; St. Louis, MO

Friends of Tibet, St. Louis, MO 1989-93

St. Louis World Religions Dialogue 1984-98
Co-founder and co-leader

Adult Education classes at churches, universities, and civic groups *[select]*

The Promise of Shi'a Islam
United States' Gulf Policy – A History
Hindu Wisdom for All God's Children
Yoga and Christian Prayer
Dietrich Bonhoeffer's *Ethics*
On the Boundary with Paul Tillich
Violence in the World's Religions
Islam and Human Rights in America
Jihad and the Struggle for Peace in Islam
Goddess: Images of the Divine Feminine
Nikos Kazantzakis: A Post-Modern Saint
Jesus & Siddhartha, Christ & Buddha
Kundalini Yoga and Christian Prayer
People of the Way (*Merton, Schweitzer, Weil, de Chardin*)
Issues in Muslim Patient Care
Zen Practice and Christian Prayer
Jesus in Literature and Film
Gnosticism
Praying with Icons
Dorothy Day: A Dangerous Love
The Psychology of Terror

PROFESSIONAL ORGANIZATIONS

Phi Beta Kappa
Alpha Sigma Nu (Jesuit National Honor Society)
Middle East Studies Association
American Academy of Religion
Royal Institute for Interfaith Studies (Amman, Jordan)
North American Paul Tillich Society

Founding Member / Board Member

Willis S. Clark Resume/Bio

4101 West Hamilton Road in Fort Wayne, Indiana, 46814
Phone: 260-625-3837.
Email: willclarkfw@aol.com

1961: Earned a BChE degree from Cornell University
1968: MBA from Saint Louis University

Military Service US Navy as a Supply Officer from 1961 to 1963

Professional Experience
Starting in 1963, he worked for Monsanto as an engineer, a marketer, an accountant, a major project manager, and a division director of planning and control. In 1978 he started work with Central Soya as a division general manager and in 1983 became President of the Food Group and Executive Vice President for the corporation.

Community Service
Mr. Clark has been active in various not-for-profit organizations including serving as chair of the board for the Fort Wayne Philharmonic, the Literacy Alliance, the East Wayne Street Center, the East Central Housing Corporation, the United Way of Allen County, the Indiana Arts Commission, the Fort Wayne Urban League, the Cultural Landscape Committee of the Park Board, and Quest Club. He founded the Racial Dialog Task Force and the Study Circle Program in Fort Wayne. He chaired the annual fund drives for the United Way and Arts United and a $3 million capital drive for the Urban League. He served on the executive committee of the boards of Arts United and the Indiana Humanities Council. He was a founding member of the African-American Historical Society. He has done reading tutoring at the early grade school levels. He has served as Chair of the National Soy Protein Council. He has been and Elder of the First Presbyterian Church, and has served on the planning committee of Garrett Theological Seminary.

Awards and Recognition
In 2008, Mr. Clark was awarded a $300,000 competitive grant from the state of Indiana to build a memorial plaza including a large bronze bust of Abraham Lincoln to commemorate Lincoln's 200th birthday. This Abraham Lincoln Bicentennial Plaza received the AIA Excellence in Architecture award in 2009.

In 2004 he was awarded a Sagamore of the Wabash by the Governor of Indiana, and was made an "Honorary African American" by the Fort Wayne African-American Historical Society.

Mr. Clark has been married to his wife Ginny for over 50 years, and they have four children and six grandchildren. In his spare time he likes to read, play golf and tennis, garden, sculpt and play the violin and guitar.

Founding Member / Board Member

Alan Grinsfelder

Grinsfelder Associates Architects, Inc.
903 West Berry
Fort Wayne, IN 46802
Phone: 260-424-5942
http://www.grinsfelderarchitects.com

Professional Experience
Owner and Architect for Grinsfelder Associates Architects, Inc.
Assistant Professor at IPFW 1965-1971

Community Service
Past chairman of the Fort Wayne Plan Commission (1970-1972)
Board member of the Fort Wayne Community Development Corporation (1992-2001)
Board member and current V.P. of Allen County/Fort Wayne Historical Society
Current Chairman of the East State Village Improvement Council
Current Vice Chairman of the Fort Wayne Downtown Design Review Council
Listed as a member of the 101 connectors of NE Indiana
Current Co-chairman of the downtown Ft. Wayne year-round Market Study Group
YMCA Metro Board (President 2000-2002)
Cancer Services of Northeast Indiana (past president 1974-1995)
Washington House Treatment Center (drug & alcohol detoxification facility 1990-2010, past president)
Current member of the Parkview Hospital Select Committee
Founding and current board member of Vincent Village (1989-2011)
Past board member of Early Childhood Alliance (1985-1991)
Board member and treasurer of the Fort Wayne Art Museum 1976
Current board member of the Allen County Public Library- Friends of the Library
Past advisory member to IPFW Dept. of Fine Arts

My architectural firm has designed both new and renovated facilities for public and private schools. We have designed the new Fort Wayne Urban League offices, classrooms and computer lab. I have worked on building and renovating several facilities for CANI's "Headstart Program."

I have also been a reader for the United Way program "Real Men Read" for the past 3 years, and also done weekly reading and tutorial work on a one day a week program with 3rd graders at the Village Elementary School, a former school located in the proposed target area for this charter. I have taught students at the Fort Wayne Urban League Summer Academy for the past 3 years and worked the students at the year-round after school program for 1 year.

Founding Member / Prospective Board Member

CURRICULUM VITAE

Quinton Hosford Dixie
Assistant Professor of Religious Studies
Indiana University-Purdue University Fort Wayne
2101 E. Coliseum Blvd.
Fort Wayne, Indiana 46805-1499
Office: (260) 481-5724 Fax: (260) 481-6367
E-mail: dixieq@ipfw.edu

EDUCATION

1999	Doctor of Philosophy, Modern and American Church History, Union Theological Seminary, New York City Dissertation Title: "The Business of Religion: Institutional Isomorphism and the Quest for Black Baptist Unity, 1880–1915"
1996	Master of Philosophy, Union Theological Seminary, New York City
1993	Master of Arts, Religious Studies, Union Theological Seminary, New York City Thesis: "New Time Religion: The Rev. Albert B. Cleage, Jr., and the Crisis in Black Religious Culture, 1945–1967"
1989	Bachelor of Arts, Urban Policy, James Madison College, Michigan State University
Summer 1987	University of West Indies (Cave Hill Campus, Barbados) and the University of Guyana
Summer1986	St. Catherine's College, University of Cambridge, England

PROFESSIONAL EXPERIENCE

2010	Coordinator, Ethnic Studies Program
2010	Interim Coordinator, Religious Studies Program
2009-Present	Associate Professor, Religious Studies, Indiana University-Purdue University Fort Wayne
2003–2008	Assistant Professor, Religious Studies, Indiana University-Purdue University Fort Wayne
2003–2007	Coordinator, Religious Studies Program, Indiana University-Purdue University Fort Wayne
1999–2003	Assistant Professor, Religious Studies, Indiana University, Bloomington
1997–1999	Visiting Lecturer, Religious Studies, Indiana University, Bloomington
1995–1997	Assistant Editor, Howard Thurman Papers Project, Colgate-Rochester Divinity School, Rochester, NY
1990–1995	Research Associate, "The Religious History of the Civil Rights Movement Project," Union Theological Seminary, New York City
1991–1994	Editorial Assistant for *I Have a Dream* (Harper San Francisco, 1992), and *Conversations with God* (Harper-Collins, 1994) with Dr. James Melvin Washington
1990–1994	Research Assistant for the "African-American Documentary Religious History Project"

1989–1990 Reporter, *The Frost Illustrated*, the local African-American newspaper in Fort Wayne, Indiana
1989 Assistant Campaign Director, United Way of Allen County, Indiana

MEMBERSHIPS IN ACADEMIC AND PROFESSIONAL SOCIETIES

1997–2003; 2008 American Society of Church History
1997–2004; 2007–present American Academy of Religion
1997–2003; 2008 Organization of American Historians

PUBLICATIONS

Books

Dixie, Quinton Hosford, Genna Rae McNeil, and Huston Roberson. *Witness!: The History of Abyssinian Baptist Church in the City of New York, 1808—2008.* Grand Rapids, Mich.: Eerdmans Publishing Company (forthcoming), 2011.

Dixie, Quinton Hosford, and Peter Eisenstadt. *Visions of a Better World: Howard Thurman's Pilgrimage to India and the Origins of African American Nonviolence.* Boston: Beacon Press (forthcoming), August 2011.

Williams, Juan, and Quinton Dixie. *This Far by Faith: Stories from the African American Religious Experience.* New York: William Morrow, 2003.

Dixie, Quinton Hosford and Cornel West, eds. *The Courage to Hope: From Black Suffering to Human Redemption.* Boston: Beacon Press, 1999. 267 pages. I also wrote the introduction, pp. xi–xiv.

Co-Edited Books

Thurman, Howard. *"Christian, Who Calls Me Christian?": The Papers of Howard Washington Thurman, Volume II, 1936-1943.* Edited by Walter Earl Fluker, Senior editor; Quinton Hosford Dixie and Peter Eisenstadt, Volume Editors. Columbia: University of South Carolina Press (forthcoming), 2011.

Thurman, Howard. *The Sound of the Genuine: The Papers of Howard Washington Thurman, Volume I, 1918-1936.* Edited by Walter Earl Fluker. Senior Editor; Quinton H. Dixie and Peter Eisenstadt, Volume Editors. Columbia: University of South Carolina Press, 2009.

Book Chapter

Dixie, Quinton Hosford. "How Firm a Foundation? The Institutional Origins of the National Baptist Convention, USA, Inc.", in David A. Roozen & James R. Nieman, eds., *Church, Identity, and Change: Theology and Denominational Structures in Unsettled Times.* Grand Rapids: William B. Eerdmans Publishing Company, 2005.

Preface for a Book
Dixie, Quinton H. "Preface to the New Paperback Edition", in James Melvin Washington, *Frustrated Fellowship: The Black Quest for Social Power.* Macon Georgia: Mercer University Press, 2004. xix–xx.

Articles
Dixie, Quinton Hosford. "Rules, Rights, and Religion: Abyssinian Baptist Church and the Quest for Community, 1808–1810." *Seattle University Law Review.* Volume 32, Number 2, 2009.

Dixie, Quinton. "Organizing God's Children: The Denominational Tradition and the Problem of Black Baptist Unity," in *Baptist History & Heritage* (Vol. XLII, No. 3, Summer/Fall 2007).

Dixie, Q.H. "The Intellectual Legacy of James M. Washington." Union Seminary Quarterly Review (Volume 52, number 1-2), 1998.

Encyclopedia Entries
Dixie, Quinton Hosford. "Union Theological Seminary," in *The Encyclopedia of New York State.* Edited by Peter Eisenstadt. Syracuse, NY: Syracuse University Press, 2005. pp. 1604–05.

———. "Civil Rights Movement," in *Encyclopedia of Religion and American Culture.* Edited by Gary Laderman and Luis Leon. Santa Barbara, CA: ABC-CLIO, 2003. pp. 490–93.

Dixie, Quinton. "Baptists." Editors Kwame A. Appiah and Louis Gates, Jr. *Africana: The Encyclopedia of the African and African American Experience.* New York: Basic Civitas Books, 1999. pp. 178-180.

Dixie, Quinton H. "Pan-African Orthodox Church (The Shrine of the Black Madonna)." *The Columbia Encyclopedia of African-American Culture and History.* New York: Macmillan Publishing Company, 1995. p. 2098.

———. "Noble Drew Ali." *The Columbia Encyclopedia of African-American Culture and History.* New York: Macmillan Publishing Company, 1995. pp. 2021–22.

———. "Rev. Rufus Lewis Perry." *The Columbia Encyclopedia of African-American Culture and History.* New York: Macmillan Publishing Company, 1995. pp. 2127–28.

Book Reviews
Dixie, Q.H. (2002). William D. Booth. *A Call to Greatness: The Story of the Founding of the Progressive National Baptist Convention.* Brunswick Publishing Corp., 2001. Xiv+ 41pp. Cloth. In *The North Star* (Volume 6, number 1, Fall 2002).

Dixie, Q.H. (2001). In *The North Star.* Review of W. Franklin Richardson. "He Will Bring Us Together."

Dixie, Q.H. (2001). Eddie S. Glaude, Jr. *Exodus! Religion, Race, and Nation in Early*

Nineteenth-Century Black America. In *The American Historical Review,* Vol. 106, No. 2.

Dixie, Q.H. (1997). Evelyn Brooks Higginbotham. *Righteous Discontent: The Women's Movement in the Black Baptist Church, 1880-1920.* In *American Baptist Quarterly,* Vol. XVI, No. 3.

PRESENTATIONS

2009 "The Rural Roots of Urban Black Religion." IPFW Featured Faculty

2008 "The Difficulty of Finding Home: Toward an African-American Spiritual Cartography," Kathleen Mallory Distinguished Series at Southern Arkansas University in Magnolia, Arkansas

2008 "Rules, Rights and Religion: Abyssinian Baptist Church and the Quest for Community, 1808-1810," Seattle University Law School, Seattle, Washington

2008 "This Far by Faith: Religion and African-American History," Episcopal Church of the Holy Cross, Decatur, Georgia

2008 "Faith and the Future of Black America," Atlanta Public Library, Atlanta, Georgia

2008 "The Significance of the African-American Faculty Member," IPFW Panel Discussion for Black History Month

2008 "The Role of the Black Church in the 2008 Presidential Election," IPFW Panel Discussion

2007 "African Americans in Black History," Campbellsville University, Campbellsville, Kentucky

2007 Reader for the Baptists Reunite Rally, Baptist Joint Committee for Religious Liberty, Washington, D.C.

2007 Presentation for the Black History Program, Timothy L. Johnson Academy PTA, Fort Wayne, Indiana

2006 "Ethiopia Shall Stretch Forth Her Hand to God: The Challenges of Telling Black Church Her/Stories," Archive Department of Abyssinian Baptist Church, New York City

2006 "Ethiopia Shall Stretch Forth Her Hand to God: The Early History of Abyssinian Baptist Church," Archive Department of Abyssinian Baptist Church, New York City

2006 Four lectures presented during Black History Month for Continuing Studies, Fort

Wayne Urban League, Fort Wayne, Indiana

2006 "Doing Church History in the 21st Century," North Side Optimist Club, Fort Wayne, Indiana

2006 "The Church in Crisis," Union Baptist Church, Fort Wayne, Indiana

2005 "How Religious Institutions Think: Neo-Institutional Theory and the Study of Religious Organizations," IPFW Luncheon Lecture Series sponsored by the Anthropology Club

2004 Keynote Speaker, Covenant Community Church, Fort Wayne, Indiana

2004 "Public Schools – Past, Present, Future: The Impact of Brown vs. Board of Education, Keynote speaker, Pi Lambda Theta, Fort Wayne, Indiana

2004 "The Place of Faith in the Educational Setting," Pi Lambda Theta, Fort Wayne, Indiana

2001 "Hip-Hop Hermeneutics," African-American Studies Department at Indiana University, Bloomington

2000 "The Search for Common Ground: Africans and Indians in Diaspora," for the Indian Student Association at Indiana University, Bloomington

1999 *The Apostle,* discussion of the film for the Undergraduate Religious Studies Association, Indiana University, Bloomington

1999 "The Perils and Prospects of Life in the Academy," Fund for Theological Education, Union Theological Seminary, New York City

1997 "20th Century Black Atlantic Politics," Ford-Foundation program at Indiana University, Bloomington

CONSULTING EXPERIENCE

1997–present Howard Thurman Papers Project, Morehouse College
Review and edit correspondence and writings of Howard Thurman.

2004 The Regional Equipping Center, Inc., Fort Wayne, IN.
Developed economic, social, and felon re-entry programs.

1997–2003 *This Far By Faith: The African-American Religious Experience.* Six-part PBS documentary produced by Blackside Productions, Boston, MA
Assisted with program development, film concepts, and historical narrative.

1997–2005 *Organizing Religious Work for the 21st Century: Exploring Denominationalism.* Center for Social and Religious Research, Hartford Seminary, Hartford, CT
Historical consultant to a research team studying the National Baptist Convention.

1997–1998 *African-American Churches and Civic Engagement.* Morehouse Center for Ethical Leadership, Morehouse College, Atlanta, GA
Assisted with selecting letters and documents for volume one of the publication.

1997–1999 Lott Carey Foreign Mission Convention, Washington, D.C.
Advised the Executive Director on the establishment of two seminary libraries in Africa—one in Freetown, Sierra Leone and the other in Monrovia, Liberia

AWARDS

2008-2010 Featured Faculty, IPFW
2005 Future 40, Under 40 Award
1997 Minority Faculty Fellow, Indiana University, Bloomington, IN

GRANTS

2005–2006 Special Needs Funds, IPFW Senate Library Subcommittee
2004–2005 Library Scholars Grant, Purdue University, West Lafayette, IN
2001–2002 The Louisville Institute, Louisville, KY
2001–2002 Lynn E. May, Jr., Study Grant, Southern Baptist Historical Library and Archives, Nashville, TN
2000–2001 Fellow, Institute for the Advanced Study of Religion, Yale University, New Haven, CT

SERVICE

University – IPFW

2010-Present Downtown International Club (Program Creator and Coordinator)
2009-Present Native Tongue Lecture Series (Program Creator and Coordinator)
2008 Hosts FUN Breakfast with Diversity Discussion
2007 ASAP (Academic Student Achievement Program)
2006 Advisor, Students for a Free Ticket
2006 FOE Faculty Dimension sub-group
2004 Search and Screen Committee for the director of Multicultural Services

School/Division

2006 Search and Screen Committee for Philosophy Department Chair

Department

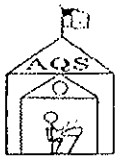
2007 Development and Assessment Subcommittee, chairperson
2006 Search and Screen Committee for Philosophy Department Chair
2004 Search and Screen Committee Chair, Islam
Chair, Ancient and Medieval Philosophy

Community

2009-Present	Chair, NAACP Education Committee
2007	North River Taskforce, Fort Wayne, IN
2006–2007	Taskforce for Signature/Gateway Structure, Fort Wayne, IN
2005–2007	Downtown Blueprint Plus Committee, Fort Wayne, IN
2004-2007	African/African American Historical Society
	Vice President – 2005–2007
	Chair, Collections Committee – 2004–2007
	Chair, Program Committee – 2004–2007
	Board Member – 2004–2007
2005–2006	Fort Wayne Philharmonic, Board member
2004–2005	Redevelopment Commission, City of Fort Wayne
2004–2005	Urban Coalition, Secretary
2004–2005	Pi Lambda Theta, Member

Attachment 2. Head of School/Principal Candidate Information

American Quality Schools Corporation



JOB DESCRIPTION – SCHOOL DIRECTOR/PRINCIPAL

The School Director at American Quality Schools is the academic and administrative leader of the school. In carrying out that leadership role, the School Director/Principal will:

- Lead the school in the implementation and monitoring of all American Quality Schools (AQS) goals, strategies and directions for the school. This must include, but not be limited to, the meeting of State Standards, the teaching of Core Knowledge Sequence, the implementation of the Paideia principles and the utilization of the Junior Great Books curriculum where appropriate.

- Lead, support, and monitor the Faculty Team Leaders so as to assure that they remain focused on and are implementing the goals, curriculum, and policies of AQS.

- Support all faculty in any way to implement the goals, curriculum, and policies of AQS.

- Promptly and efficiently implement all policies and directives from AQS corporate.

- Maintain a clean and attractive school.

- Maintain a disciplined and orderly school environment.

- In conjunction with AQS corporate, establish, implement and monitor all procedures and policies pertaining to all aspects of school safety for employees and students.

- Be a known and visible presence to all students, faculty, staff and parents/guardians.

- Attend all key school meetings and activities.

- Establish open lines of communication with parents/guardians of students and community groups and meet on a regularly scheduled basis with the recognized parent advisory group.

- Assist with the preparation of the yearly school budget and strictly adhere to operating within assigned budgetary allocations.

- Develop proposals for the continuing professional development of all faculty and staff.

- Regularly monitor and evaluate Team Leaders, teachers, and support staff performance and report such information to AQS corporate. All such evaluations must be supported with thorough written documentation.

- Make recommendations to AQS corporate as to curriculum materials and equipment necessary for the implementation of AQS goals.

- Report promptly to AQS corporate any aspects of the physical plant which may impact on the academic program, school safety or the aesthetic environment of the school and make recommendations for solutions or remedies.

- Maintain thorough, accurate, organized and accessible records of all information required by AQS corporate, the appropriate school board, and all state agencies and promptly meet deadlines for required submission of all documents in a professionally acceptable manner.

- Interview qualified faculty and staff applicants for open positions and make recommendations to AQS corporate.

- Work with Team Leaders in creating a plan and strategy for the preparation of student to maximize their success in taking of all standardized tests.

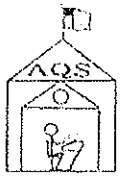
- Demonstrate a willingness and ability to work in a "team" concept in the school and as an employee of the American Quality Schools Corporation.

- Demonstrate a working understanding of the policies regarding decision-making authority and of the policies regarding reporting relationships of the American Quality Schools Corporation.

School Directors/Principals will be evaluated annually on the basis of the above stated standards as well as to their overall performance in adhering to the mission, goals and philosophy of the American Quality Schools Corporation.

Attachment 3. School Administrator Information

American Quality Schools Corporation



JOB DESCRIPTION – REGIONAL MANAGER

The Regional Manager at American Quality Schools oversees the Campus Director, Team Leaders, and Teachers in the implementation of the AQS goals, strategies and direction of two or more campuses.

- Support and mentor Campus Director and Team Leaders
- Regularly monitor and evaluate Campus Directors and Team Leaders and report such information to AQS President and Vice President
- Oversee the process and collection of Staff, Parent, and Student surveys and evaluations
- Identify and create Professional Development Workshops
- Review all Purchase Orders for educational materials and forward to V.P.
- Recommend Purchase of all necessary resources and materials
- Evaluate student performance data to assess student growth
- Align Illinois State Standards to the Scope and Sequence
- Research quality education programs for the curricula
- Create implementation plans for curricula
- Support all faculty in any way to implement the goals, curriculum, and policies of AQS
- Act as a liaison with charter holders and/or boards and other relevant groups or organizations relating to the operation of charter schools
- Oversee all standardized testing
- Approve all CCSF Board reports two days prior to due date
- Interview candidates for campus Director and make recommendations to the President of American Quality Schools
- Assist Teachers with the re-certification process
- Develop new curriculum materials

- Discuss all severe discipline problems with Directors prior to events that may lead to expulsion
- Advise Directors on day to day school issues and problems
- Assume other duties and responsibilities as assigned by the President of AQS
- This position reports directly to the Vice President of Curriculum and Development

Attachment 4. Course Scope and Sequence

CONTENT GUIDELINES FOR GRADES K-8

The Core Knowledge Sequence

WHAT IS THE CORE KNOWLEDGE SEQUENCE?

The Core Knowledge Sequence is a detailed outline of specific content to be taught in language arts, history, geography, mathematics, science, and the fine arts. As the basis of about 50% of a school's curriculum, it can provide a solid, coherent foundation of learning, while allowing flexibility to meet local needs.

The Sequence represents a first and ongoing attempt to state specifically a core of shared knowledge that children should learn in American schools. It should be emphasized that the Core Knowledge Sequence is not a list of facts to be memorized. Rather, it is a guide to coherent content from grade to grade, designed to encourage steady academic progress as children build their knowledge and skills from one year to the next.

The Core Knowledge Sequence is distinguished by its specificity. While most state or district curricula provide general guidelines concerning skills, they typically offer little help in deciding specific content. The specific content in the Sequence provides a solid foundation on which to build skills instruction. Moreover, because the Sequence offers a coherent plan that builds year by year, it helps prevent the many repetitions and gaps in instruction that can result from vague curricular guidelines (for example, repeated units on "Pioneer Days" or "Saving the Rain Forest"; or, inadequate attention to the Bill of Rights, or to adding fractions with unlike denominators, or to African geography).

THE CONSENSUS BEHIND THE CORE KNOWLEDGE SEQUENCE

The Core Knowledge Sequence is the result of a long process of research and consensus-building undertaken by the Core Knowledge Foundation, an independent, nonpartisan, nonprofit organization dedicated to excellence and fairness in early education.

Here is how we achieved the consensus behind the Core Knowledge Sequence. First, we analyzed the many reports issued by state departments of education and by professional organizations—such as the National Council of Teachers of Mathematics and the American Association for the Advancement of Science—which recommend general outcomes for elementary and secondary education. We also tabulated the knowledge and skills specified in the successful educational systems of several other countries, including France, Japan, Sweden, and West Germany.

In addition, we formed an advisory board on multiculturalism that proposed a core knowledge of diverse cultural traditions that American children should all share as part of their school-based common culture. We sent the resulting materials to three independent groups of teachers, scholars, and scientists around the country, asking them to create a master list of the core knowledge children should have by the end of grade six. About 150 teachers (including college professors, scientists, and administrators) were involved in this initial step.

These items were amalgamated into a draft master plan, and further groups of teachers and specialists were asked to agree on a grade-by-grade sequence of the items. That draft sequence was then sent to some one hundred educators and specialists who participated in a national conference that was called to hammer out a working agreement on core knowledge for the first six grades.

This important meeting took place in March 1990. The conferees were elementary school teachers, curriculum specialists, scientists, science writers, officers of national organizations, representatives of ethnic groups, district superintendents, and school principals from across the country. A total of twenty-four working groups decided on revisions to the draft sequence. The resulting provisional

sequence was further fine-tuned during a year of implementation at a pioneering school, Three Oaks Elementary in Lee County, Florida. Also, the Visual Arts and Music sections of the Sequence were further developed based on the research of the Core Knowledge Foundation, with the assistance of advisors and teachers.

As more and more schools use the Sequence, it has been periodically updated and revised based on the principle of learning from experience. In general, there is more stability than change in the Sequence. (See E. D. Hirsch's *Cultural Literacy* for a discussion of the inherent stability of the content of literate culture.) The guidelines for grades 7 and 8 are new to this edition of the Sequence, and have not been field-tested as extensively as the K-6 guidelines. The 7-8 guidelines will be updated as more middle schools implement Core Knowledge programs and report their experiences to the Foundation.

A GUIDE TO 50% OF THE CURRICULUM

The Sequence is not meant to outline the whole of the school curriculum; rather, it offers specific guidelines to knowledge that can reasonably be expected to make up about half of any school's curriculum, thus leaving ample room for skills instruction and local requirements and emphases.

Teaching a common core of knowledge, such as that articulated in the Core Knowledge Sequence, is compatible with a variety of instructional methods and additional subject matters. Teachers may choose to teach the minimum specified in the Sequence, or add or complement as they see fit. For example, a fifth grade teacher could teach a coherent unit on the Civil War based solely on the topics specified in the Sequence. Or the teacher might choose to go into greater depth and detail by adding, for example, more attention to particular battles, specific leaders, songs, poems, historical fiction, letters, videos, field trips, etc.

The Sequence, then, specifies a coherent minimum; the teacher remains free to decide when to go into depth and detail beyond what is recommended in the Sequence.

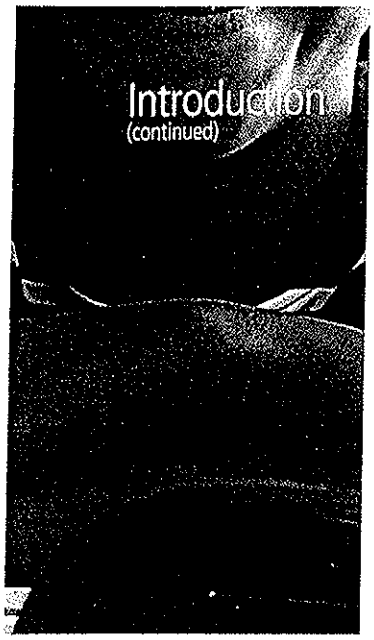
Persons who wonder why certain topics do not appear in the Sequence should keep in mind that we are focusing upon the fundamentals of a good education in the early grades. Thus, for example, while the Sequence specifies that students in the fourth grade learn about the three branches of American government, it does not specify that they learn about the electoral college. A teacher who wants to present the electoral college is of course free to do so. But it is worth keeping in mind that the students have time to learn more in high school.

In summary, as a guide to about 50% of a school's curriculum, the Core Knowledge Sequence is designed to provide a practical guide to coherent instruction, while allowing teachers the freedom to decide what to teach beyond the Sequence, and how best to teach it.

CORE KNOWLEDGE PROMOTES EXCELLENCE AND FAIRNESS

Excellence: All the most successful educational systems in the world teach a core of knowledge in the early grades. They do this because as both research and common sense demonstrate, we learn new knowledge by building on what we already know. It is important to begin building foundations of knowledge in the early grades because that is when children are most receptive, and because academic deficiencies in the first six grades can permanently impair the quality of later schooling.

Fairness: Only by specifying the knowledge that all children should share can we guarantee equal access to that knowledge. In our current system, disadvantaged children especially suffer from low expectations that translate into watered-down curricula. In schools using the Core Knowledge Sequence, however, disadvantaged children, like all children, are exposed to a coherent core of challenging, interesting knowledge. This knowledge not only provides a foundation for later learning, but also makes up the common ground for communication in a diverse society.



A NOTE ON MULTICULTURALISM

Respect for the diversity in our population is fostered by the knowledge specified in the Core Knowledge Sequence, which has been reviewed by distinguished scholars in the field of multicultural studies. Some people have urged the Foundation to make a separate listing of multicultural entries in this Sequence, but to do so would contradict our embrace of an inclusive, rather than divisive, multiculturalism. As Professor James Comer of Yale University has written (in a review of E. D. Hirsch's *Cultural Literacy*),

> *. . . respect for cultural diversity is important but is best achieved when young people have adequate background knowledge of mainstream culture. In order for a truly democratic and economically sound society to be maintained, young people must have access to the best knowledge available so that they can understand the issues, express their viewpoints, and act accordingly.*

The Core Knowledge Sequence is designed to provide "access to the best knowledge available," including significant knowledge of diverse peoples and cultures. For a more detailed discussion of these issues, write or call the Foundation and request a copy of E. D. Hirsch's essay called "Toward a Centrist Curriculum: Two Kinds of Multiculturalism in Elementary School."

THE ARTS IN THE CURRICULUM

The arts are not a peripheral part of the curriculum, but an essential part of the knowledge children should learn in the early grades.

Early instruction in the arts should be non-competitive, and provide many opportunities to sing, dance, listen to music, play act, read and write poetry, draw, paint, and make objects. Equally important, when children are young and receptive, they should be exposed to fine paintings, great music, and other inspiring examples of art. As children progress in their knowledge and competencies, they can begin to learn more about the methods and terminology of the different arts, and become familiar with an ever wider range of great artists and acknowledged masterworks.

Through attaining a basic knowledge of the arts, children are not only better prepared to understand and appreciate works of art, but also to communicate their ideas, feelings, and judgments to others. A good understanding of the arts grows out of at least three modes of knowledge—creative (i.e., directly making artworks), historical, and analytical. Early study of the arts should embrace all three modes with special emphasis on creativity and active participation.

The arts guidelines in the Core Knowledge Sequence are organized into two main sections: the Visual Arts and Music. While the Sequence does not present other arts such as dance or drama as separate disciplines, we acknowledge their importance and have incorporated them in other disciplines in the Sequence (for example, dance is in Music; drama, in Language Arts).

CORE KNOWLEDGE SCHOOLS

Core Knowledge schools are dedicated to teaching solid academic content and skills to all children. To implement Core Knowledge, many people involved with the school's operations, including both staff and parents, need to engage in a great deal of thoughtful discussion and cooperative planning. Teachers make a commitment to teach all the topics in the Core Knowledge Sequence at the assigned grade levels. This commitment ensures consistency, and it helps avoid serious gaps in knowledge, as well as needless repetitions in instruction, as students progress through the grades.

The Sequence serves as the planning document in each classroom. Its high level of specificity proves useful not only when planning but also when communicating among staff members and

with parents. Core Knowledge schools develop a schoolwide plan to teach all of the topics in the Sequence. Typically this plan is developed over a period of two to three years, either by phasing in topics and subjects, or by adding additional grade levels each year.

The Core Knowledge Foundation serves as the hub of a nationwide network for hundreds of Core Knowledge schools. Presentations and workshops are available to introduce Core Knowledge and to assist schools in the implementation of the Sequence. Each year the Foundation holds a national conference to provide opportunities for networking with other Core Knowledge schools and obtaining new ideas for teaching the topics in the Sequence.

For more information on implementing a Core Knowledge program and the recommended training, call or write the Director of School Programs at the Core Knowledge Foundation.

CORE KNOWLEDGE RESOURCES

For a good first resource, teachers and parents may wish to consult the books in the Core Knowledge Series, titled *What Your Kindergartner-Sixth Grader Needs to Know*, edited by E. D. Hirsch, Jr. The books should be available at bookstores nationwide, or they may be ordered from the Core Knowledge Foundation by calling 1-800-238-3233. (Earnings from sales of the Core Knowledge Series go to the non-profit Core Knowledge Foundation. E. D. Hirsch, Jr. receives no remuneration for editing the Series, nor any other remuneration from the Core Knowledge Foundation.)

Other resources that may be purchased from the Foundation include:

- *Books to Build On: A Grade-by-Grade Resource Guide for Parents and Teachers*, an annotated listing of a variety of resources relevant to the topics specified in the Sequence.
- Core Classics: Illustrated literary classics abridged for young readers while remaining faithful in style and substance to the original works, including *Gulliver's Travels, Robinson Crusoe, Sherlock Holmes, Pollyanna, Treasure Island,* and more.
- Core Knowledge Preschool Sequence: Content and Skill Guidelines for Young Children
- Lesson plans developed and shared by teachers in Core Knowledge schools. Some of these lessons are available on the Core Knowledge home page at www.coreknowledge.org.

For a list of current resources and prices, call or write the Core Knowledge Foundation, or visit the Core Knowledge home page at www.coreknowledge.org.

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Core Knowledge Sequence Kindergarten	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
I. Listening and Speaking		
A. Classroom Discussion		
Participate in age appropriate activities involving listening and speaking.	**SLK.1** Participate in collaborative conversations with diverse partners about kindergarten topics and texts with peers and adults in small and larger groups.	
Speak clearly with volume appropriate to the setting.	**SLK.6** Speak audibly and express thoughts, feelings, and ideas clearly.	
Use agreed-upon rules for group discussions, i.e., look at and listen to the speaker, raise hand to speak, take turns, say "excuse me" or "please," etc.	**SLK.1** Participate in collaborative conversations with diverse partners about kindergarten topics and texts with peers and adults in small and larger groups. **a.** Follow agreed-upon rules for discussions (e.g., listening to others and taking turns speaking about the topics and texts under discussion).	
Ask questions to clarify conversations, directions, exercises, and/or classroom routines.	**SLK.3** Ask and answer questions in order to seek help, get information, or clarify something that is not understood.	
Carry on and participate in a conversation over four to five turns, staying on topic, initiating comments or responding to a partner's comments, with either an adult or another child of the same age.	**WK.5** With guidance and support from adults, respond to questions and suggestions from peers and add details to strengthen writing as needed. **SLK.1** Participate in collaborative conversations with diverse partners about kindergarten topics and texts with peers and adults in small and larger groups. **b.** Continue a conversation through multiple exchanges	
Identify and express physical sensations, mental states, and emotions of self and others.	**SLK.6** Speak audibly and express thoughts, feelings, and ideas clearly.	
Understand and use language to express spatial and temporal relationships (up, down, first, last, before, after, etc.).	**LK.1** Demonstrate command of the conventions of standard English grammar and usage when writing or speaking. **e.** Use the most frequently occurring prepositions (e.g., to, from, in, out, on, off, for, of, by, with).	
Understand and use narrative language to describe people, places, things, locations, events, actions.	**SLK.4** Describe familiar people, places, things, and events and, with prompting and support, provide additional detail.	
Understand and use common sayings and phrases such as "Better safe than sorry" and "Look before you leap" (see page 11).	**LK.6** Use words and phrases acquired through conversations, reading and being read to, and responding to texts.	

Core Knowledge Sequence Kindergarten	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
B. Presentation of Ideas and Information		
Follow multi-step, oral directions.	**SLK.1** Participate in collaborative conversations with diverse partners about kindergarten topics and texts with peers and adults in small and larger groups. **a.** Follow agreed-upon rules for discussions (e.g., listening to others and taking turns speaking about the topics and texts under discussion).	
Give simple directions.	**WK.2** Use a combination of drawing, dictating, and writing to compose informative/explanatory texts in which they name what they are writing about and supply some information about the topic. **SLK.6** Speak audibly and express thoughts, feelings, and ideas clearly.	
Provide simple explanations.	**WK.2** Use a combination of drawing, dictating, and writing to compose informative/explanatory texts in which they name what they are writing about and supply some information about the topic.	
Recite a nursery rhyme, poem or song independently		
C. Comprehension and Discussion of Read-Alouds—All Texts		
Listen to and understand a variety of texts read aloud, including fictional stories, fairy tales, fables, historical narratives, drama, informational text, and poems.	**RLK.10** Actively engage in group reading activities with purpose and understanding. **RIK.10** Actively engage in group reading activities with purpose and understanding.	
Grasping Specific Details and Key Ideas		
Describe illustrations.	**RLK.7** With prompting and support, describe the relationship between illustrations and the story in which they appear (e.g., what moment in a story an illustration depicts). **RIK.7** With prompting and support, describe the relationship between illustrations and the text in which they appear (e.g., what person, place, thing, or idea in the text an illustration depicts).	
Sequence four to six pictures illustrating events in a read-aloud.	**RLK.2** With prompting and support, retell familiar stories, including key details. **RIK.2** With prompting and support, identify the main topic and retell key details of a text.	

Core Knowledge Sequence Kindergarten	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Answer questions requiring literal recall and understanding of the details and/or facts of a read-aloud, i.e., who, what, where, when, etc.	**RLK.1** With prompting and support, ask and answer questions about key details in a text. **SLK.2** Confirm understanding of a text read aloud or information presented orally or through other media by asking and answering questions about key details and requesting clarification if something is not understood.	
Retell key details.	**RLK.1** With prompting and support, ask and answer questions about key details in a text. **RLK.2** With prompting and support, retell familiar stories, including key details. **RIK.1** With prompting and support, ask and answer questions about key details in a text. **RIK.2** With prompting and support, identify the main topic and retell key details of a text. **RIK.8** With prompting and support, identify the reasons an author gives to support points in a text. **WK.8** With guidance and support from adults, recall information from experiences or gather information from provided sources to answer a question.	
Ask questions to clarify information in a read-aloud.	**RIK.1** With prompting and support, ask and answer questions about key details in a text. **SLK.2** Confirm understanding of a text read aloud or information presented orally or through other media by asking and answering questions about key details and requesting clarification if something is not understood.	
Use narrative language to describe people, places, things, locations, events, actions, a scene or facts in a read-aloud.	**RLK.2** With prompting and support, retell familiar stories, including key details. **RLK.3** With prompting and support, identify characters, settings, and major events in a story. **WK.3** Use a combination of drawing, dictating, and writing to narrate a single event or several loosely linked events, tell about the events in the order in which they occurred, and provide a reaction to what happened. **SLK.4** Describe familiar people, places, things, and events and, with prompting and support, provide additional detail. **LK.1** Demonstrate command of the conventions of standard English grammar and usage when writing or speaking.	

Core Knowledge Sequence Kindergarten	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
	b. Use frequently occurring nouns and verbs.	
Observing Craft and Structure		
Understand and use words and phrases heard in read-alouds.	**RLK.4** Ask and answer questions about unknown words in a text. **RIK.4** With prompting and support, ask and answer questions about unknown words in a text. **LK.1** Demonstrate command of the conventions of standard English grammar and usage when writing or speaking. **b.** Use frequently occurring nouns and verbs. **LK.4** Determine or clarify the meaning of unknown and multiple-meaning words and phrases based on kindergarten reading and content. **a.** Identify new meanings for familiar words and apply them accurately (e.g., knowing duck is a bird and learning the verb to duck). **b.** Use the most frequently occurring inflections and affixes (e.g., -ed, -s, re-, un-, pre-, -ful, -less) as a clue to the meaning of an unknown word. **LK.5** With guidance and support from adults, explore word relationships and nuances in word meanings. **b.** Demonstrate understanding of frequently occurring verbs and adjectives by relating them to their opposites (antonyms). **d.** Distinguish shades of meaning among verbs describing the same general action (e.g., walk, march, strut, prance) by acting out the meanings.	
Compare and contrast similarities and differences within a single read-aloud or between two or more read-alouds.	**RLK.9** With prompting and support, compare and contrast the adventures and experiences of characters in familiar stories. **RIK.9** With prompting and support, identify basic similarities in and differences between two texts on the same topic (e.g., in illustrations, descriptions, or procedures).	
Make personal connections to events or experiences in a read-aloud and/or make connections among several read-alouds.	**RIK.3** With prompting and support, describe the connection between two individuals, events, ideas, or pieces of information in a text. **RIK.10** Actively engage in group reading activities with purpose and understanding.	

Core Knowledge Sequence Kindergarten	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
	LK.5 With guidance and support from adults, explore word relationships and nuances in word meanings. **c.** Identify real-life connections between words and their use (e.g., note places at school that are colorful).	
Integrating Information and Evaluating Evidence		
Prior to listening to a read-aloud, identify what they know and have learned that may be related to the specific story or topic to be read aloud.	**RLK.10** Actively engage in group reading activities with purpose and understanding. **RIK.10** Actively engage in group reading activities with purpose and understanding.	
Use pictures accompanying the read-aloud to check and support understanding of the read-aloud.	**RLK.1** With prompting and support, ask and answer questions about key details in a text. **RLK.2** With prompting and support, retell familiar stories, including key details. **RLK.3** With prompting and support, identify characters, settings, and major events in a story. **RLK.7** With prompting and support, describe the relationship between illustrations and the story in which they appear (e.g., what moment in a story an illustration depicts). **RIK.1** With prompting and support, ask and answer questions about key details in a text. **RIK.2** With prompting and support, identify the main topic and retell key details of a text. **RIK.3** With prompting and support, describe the connection between two individuals, events, ideas, or pieces of information in a text. **RIK.7** With prompting and support, describe the relationship between illustrations and the text in which they appear (e.g., what person, place, thing, or idea in the text an illustration depicts).	
Make predictions prior to and during a read-aloud, based on the title, pictures, and/or text heard thus far and then compare the actual outcomes to predictions.	**RLK.10** Actively engage in group reading activities with purpose and understanding. **RIK.10** Actively engage in group reading activities with purpose and understanding.	
Answer questions that require making interpretations, judgments, or giving opinions about what is heard in a read-aloud, including answering "why" questions that require	**RIK.1** With prompting and support, ask and answer questions about key details in a text. **WK.1** Use a combination of drawing, dictating, and writing to compose opinion pieces in which they tell a	

Core Knowledge Sequence Kindergarten	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
recognizing cause/effect relationships.	reader the topic or the name of the book they are writing about and state an opinion or preference about the topic or book (e.g. My favorite book is...).	
Identify who is telling a story or providing information in a text.		
D. Comprehension and Discussion of Read-Alouds- Fiction, Drama, and Poetry		
Retell or dramatize a story, using narrative language to describe characters, setting(s), and a beginning, a middle and an end to events of the story in proper sequence.	**RLK.2** With prompting and support, retell familiar stories, including key details. **RLK.3** With prompting and support, identify characters, settings, and major events in a story.	
Change some story events and provide a different story ending.	**WK.3** Use a combination of drawing, dictating, and writing to narrate a single event or several loosely linked events, tell about the events in the order in which they occurred, and provide a reaction to what happened.	
Create and tell an original story, using narrative language to describe characters, setting(s), and a beginning, a middle and an end to events of the story in proper sequence.	**WK.3** Use a combination of drawing, dictating, and writing to narrate a single event or several loosely linked events, tell about the events in the order in which they occurred, and provide a reaction to what happened.	
**Draw pictures and/or dictate ideas to represent details or information from a read-aloud (L.K.21)	**WK.1** Use a combination of drawing, dictating, and writing to compose opinion pieces in which they tell a reader the topic or the name of the book they are writing about and state an opinion or preference about the topic or book (e.g. My favorite book is...). **WK.2** Use a combination of drawing, dictating, and writing to compose informative/explanatory texts in which they name what they are writing about and supply some information about the topic. **WK.3** Use a combination of drawing, dictating, and writing to narrate a single event or several loosely linked events, tell about the events in the order in which they occurred, and provide a reaction to what happened. **SLK.5** Add drawings or other visual displays to descriptions as desired to provide additional detail.	
Distinguish fantasy from realistic text in a story	**RLK.5** Recognize common types of text (e.g., storybooks, poems).	
**Evaluate and select read-alouds, books, or poems on the basis of personal choice for rereading (L.K.23)	**RLK.10** Actively engage in group reading activities with purpose and understanding. **RIK.10** Actively engage in group reading activities with	

Core Knowledge Sequence Kindergarten	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
	purpose and understanding.	
Demonstrate understanding of literary language (e.g., author, illustrator, characters, setting, plot, dialogue, personification, simile, and metaphor) and use some of these terms in retelling stories or creating their own stories.	**RLK.6** With prompting and support, name the author and illustrator of a story and define the role of each in telling the story. **RIK.6** Name the author and illustrator of a text and define the role of each in presenting the ideas or information in a text.	
E. Comprehension and discussion of Read-Alouds – Non-fiction and Informational Text		
Retell important facts and information from a nonfiction read-aloud.	**RLK.1** With prompting and support, ask and answer questions about key details in a text. **RLK.2** With prompting and support, retell familiar stories, including key details. **RIK.2** With prompting and support, identify the main topic and retell key details of a text. **RIK.8** With prompting and support, identify the reasons an author gives to support points in a text. **WK.8** With guidance and support from adults, recall information from experiences or gather information from provided sources to answer a question.	
With assistance, categorize and organize facts and information within a given topic.	**RIK.3** With prompting and support, describe the connection between two individuals, events, ideas, or pieces of information in a text. **WK.1** Use a combination of drawing, dictating, and writing to compose opinion pieces in which they tell a reader the topic or the name of the book they are writing about and state an opinion or preference about the topic or book (e.g. My favorite book is...). **WK.2** Use a combination of drawing, dictating, and writing to compose informative/explanatory texts in which they name what they are writing about and supply some information about the topic. **WK.8** With guidance and support from adults, recall information from experiences or gather information from provided sources to answer a question. **LK.5** With guidance and support from adults, explore word relationships and nuances in word meanings. **a.** Sort common objects into categories (e.g., shapes, foods) to gain a sense of the concepts the categories represent.	

Core Knowledge Sequence Kindergarten	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
With assistance, create and interpret timelines and lifelines related to read-alouds.	**RLK.2** With prompting and support, retell familiar stories, including key details. **RLK.3** With prompting and support, identify characters, settings, and major events in a story. **RIK.3** With prompting and support, describe the connection between two individuals, events, ideas, or pieces of information in a text.	
Distinguish read-alouds that describe events that happened long ago from those that describe contemporary or current events.	**RIK.7** With prompting and support, describe the relationship between illustrations and the text in which they appear (e.g., what person, place, thing, or idea in the text an illustration depicts).	
II. Reading		
A. Print Awareness		
Demonstrate understanding that what is said can be written and that the writing system is a way of writing down sounds.	**RFK.1** Demonstrate understanding of the organization and basic features of print.	
Demonstrate understanding of directionality (left to right, return sweep, top to bottom, front to back).	**RFK.1** Demonstrate understanding of the organization and basic features of print. **a.** Follow words from left to right, top to bottom, and page by page.	
Identify the parts of books and function of each part (front cover, back cover, title page, table of contents).	**RIK.5** Identify the front cover, back cover, and title page of a book. **RFK.1** Demonstrate understanding of the organization and basic features of print.	
Demonstrate correct book orientation by holding book correctly and turning pages. Recognize that sentences in print are made up of separate words.	**RFK.1** Demonstrate understanding of the organization and basic features of print.	
Understand that words are separated by spaces.	**RFK.1** Demonstrate understanding of the organization and basic features of print. **c.** Understand that words are separated by spaces in print.	
Distinguish letters, words, sentences, and stories. Demonstrate understanding of basic print conventions by tracking and following print word for word when listening to text read aloud.	**RFK.1** Demonstrate understanding of the organization and basic features of print.	

Core Knowledge Sequence Kindergarten	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Demonstrate understanding that the sequence of letters in a written word represents the sequence of sounds in the spoken word.	**RFK.1** Demonstrate understanding of the organization and basic features of print. **b.** Recognize that spoken words are represented in written language by specific sequences of letters.	
Recognize and name the 26 letters of the alphabet in both their upper-case and lower-case forms.	**RFK.1** Demonstrate understanding of the organization and basic features of print. **d.** Recognize and name all upper- and lowercase letters of the alphabet.	
Say the letters of the alphabet in order, either in song or recitation.		
B. Phonological and Phonemic Awareness		
Identify environmental sounds, e.g., keys jingling, scissors cutting, clapping.		
Identify whether pairs of environmental sounds are the same or different.		
Count the number of environmental sounds heard, e.g., clapping, rhythm band instruments.		
Orally segment sentences into discrete words. Demonstrate understanding that words are made up of sequences of sounds. Demonstrate understanding that vowel sounds are produced with the mouth open and airflow unobstructed, whereas consonant sounds involve closing parts of the mouth and blocking the air flow. Given a pair of spoken words, select the one that is longer (i.e., contains more phonemes). In riddle games, supply words that begin with a target phoneme.	**RFK.2** Demonstrate understanding of spoken words, syllables, and sounds (phonemes).	
Indicate whether a target phoneme is or is not present in the initial/medial/final position of a spoken word, e.g., hear /m/ at the beginning of mat and /g/ at the end of bag. Listen to one-syllable words and tell the beginning or ending sounds, e.g., given dog, identify initial /d/ or final /g/.	**RFK.2** Demonstrate understanding of spoken words, syllables, and sounds (phonemes). **d.** Isolate and pronounce the initial, medial vowel, and final sounds (phonemes) in three-phoneme (consonant-vowel-consonant, or CVC) words. (This does not include CVCs ending with /l/, /r/, or /x/.)	

Core Knowledge Sequence Kindergarten	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Recognize the same phoneme in different spoken words, e.g., /b/ in ball, bug, and big.	**RFK.2** Demonstrate understanding of spoken words, syllables, and sounds (phonemes). **e.** Add or substitute individual sounds (phonemes) in simple, one-syllable words to make new words.	
Identify whether pairs of phonemes are the same or different, including pairs that differ only in voicing, e.g., /b/ and /p/.	**RFK.2** Demonstrate understanding of spoken words, syllables, and sounds (phonemes).	
Orally blend two to three sounds to form a word, e.g., given the sounds /k/.../a/... /t/, blend to make cat.	**RFK.2** Demonstrate understanding of spoken words, syllables, and sounds (phonemes). **c.** Blend and segment onsets and rimes of single-syllable spoken words.	
Segment a spoken word into phonemes, e.g., given bat, produce the segments/b//a//t/.	**RFK.2** Demonstrate understanding of spoken words, syllables, and sounds (phonemes).. **c.** Blend and segment onsets and rimes of single-syllable spoken words.	
Given a spoken word, produce another word that rhymes, e.g., given hit, supply bit or mitt.	**RFK.2** Demonstrate understanding of spoken words, syllables, and sounds (phonemes). **a.** Recognize and produce rhyming words.	
Identify the number of syllables in a spoken word.	**RFK.2** Demonstrate understanding of spoken words, syllables, and sounds (phonemes). **b.** Count, pronounce, blend, and segment syllables in spoken words.	
C. Phonics: Decoding and Encoding		
Demonstrate understanding that a systematic, predictable relationship exists between written letters (graphemes) and spoken sounds (phonemes).	**RFK.3** Know and apply grade-level phonics and word analysis skills in decoding words. **a.** Demonstrate basic knowledge of one-to-one letter-sound correspondences by producing the primary or many of the most frequent sound for each consonant.	

Core Knowledge Sequence Kindergarten	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Blend individual phonemes to pronounce printed words. Understand that sometimes two or more printed letters stand for a single sound. Read and write any CVC word, e.g., sit or cat. Read and write one-syllable words containing common initial consonant clusters such as tr-, fl-, dr- and sp- and consonant digraphs such as ch-, sh-, th-, etc.	**RFK.3** Know and apply grade-level phonics and word analysis skills in decoding words.	
Read and write words containing separated vowel graphemes, such as, late, bite, note, cute.	**RFK.3** Know and apply grade-level phonics and word analysis skills in decoding words. **b.** Associate the long and short sounds with common spellings (graphemes) for the five major vowels.	
Read tricky spellings that can be sounded two ways, e.g., the letter 's' sounded /s/ as in cats and /z/ as in dogs.	**RFK.3** Know and apply grade-level phonics and word analysis skills in decoding words.	
Read and write chains of one-syllable words in which one sound is added, substituted, or omitted, e.g., read at > cat > bat > bad > bid.	**RFK.2** Demonstrate understanding of spoken words, syllables, and sounds (phonemes). **e.** Add or substitute individual sounds (phonemes) in simple, one-syllable words to make new words. **RFK.3** Know and apply grade-level phonics and word analysis skills in decoding words. **d.** Distinguish between similarly spelled words by identifying the sounds of the letters that differ.	
Read at least 15 words generally identified as very high frequency words.	**RFK.3** Know and apply grade-level phonics and word analysis skills in decoding words. **c.** Read common high-frequency words by sight (e.g., the, of, to, you, she, my, is, are, do, does).	
Consonant Sounds and Spellings Taught in Kindergarten		

Core Knowledge Sequence Grade 1	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
A. Classroom Discussion		
Participate in age appropriate activities involving listening and speaking.	**SL1.1** Participate in collaborative conversations with diverse partners about grade 1 topics and texts with peers and adults in small and larger groups.	
Speak clearly with volume appropriate to the setting. Use agreed-upon rules for group discussions, i.e., look at and listen to the speaker, raise hand to speak, take turns, say "excuse me" or "please," etc.	**SL1.1** Participate in collaborative conversations with diverse partners about grade 1 topics and texts with peers and adults in small and larger groups. **a.** Follow agreed-upon rules for discussions (e.g., listening to others with care, speaking one at a time about the topics and texts under discussion).	
Ask questions to clarify conversations, directions, exercises, and/or classroom routines.	**SL1.2** Ask and answer questions about key details in a text read aloud or information presented orally or through other media. **SL1.3** Ask and answer questions about what a speaker says in order to gather additional information or clarify something that is not understood.	
Carry on and participate in a conversation over at least six turns, staying on topic, initiating comments or responding to a partner's comments, with either an adult or another child of the same age.	**W1.5** With guidance and support from adults, focus on a topic, respond to questions and suggestions from peers, and add details to strengthen writing as needed. **SL1.1** Participate in collaborative conversations with diverse partners about grade 1 topics and texts with peers and adults in small and larger groups. **b.** Build on others' talk in conversations by responding to the comments of others through multiple exchanges.	
Identify and express physical sensations, mental states, and emotions of self and others.	**SL1.4** Describe people, places, things, and events with relevant details, expressing ideas and feelings clearly.	
Understand and use language to express spatial and temporal relationships (up, down, first, last, before, after, etc.).	**L1.1** Demonstrate command of the conventions of standard English grammar and usage when writing or speaking. **i.** Use frequently occurring prepositions (e.g., during, beyond, toward).	
Understand and use narrative language to describe people, places, things, locations, events, actions.	**RL1.2** Retell stories, including key details, and demonstrate understanding of their central message or lesson. **RL1.3** Describe characters, settings, and major events in	

Core Knowledge Sequence Grade 1	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
	a story, using key details. **SL1.4** Describe people, places, things, and events with relevant details, expressing ideas and feelings clearly.	
Understand and use common sayings and phrases such as "Hit the nail on the head" and "Let the cat out of the bag" (see page 34).	**L1.6** Use words and phrases acquired through conversations, reading and being read to, and responding to texts, including using frequently occurring conjunctions to signal simple relationships (e.g., I named my hamster Nibblet because she nibbles too much because she likes that).	
B. Presentation of Ideas and Information		
Follow multi-step, oral directions.	**SL1.1** Participate in collaborative conversations with diverse partners about grade 1 topics and texts with peers and adults in small and larger groups. **a.** Follow agreed-upon rules for discussions (e.g., listening to others with care, speaking one at a time about the topics and texts under discussion).	
Give simple directions.	**W1.2** Write informative/explanatory texts in which they name a topic, supply some facts about the topic, and provide some sense of closure. **SL1.6** Produce complete sentences when appropriate to task and situation.	
Provide simple explanations.	**RL1.1** Ask and answer questions about key details in a text. **RL1.3** Describe characters, settings, and major events in a story, using key details. **RI1.1** Ask and answer questions about key details in a text. **RI1.2** Identify the main topic and retell key details of a text. **RI1.3** Describe the connection between two individuals, events, ideas, or pieces of information in a text. **RI1.7** Use illustrations and details in a text to describe its key ideas. **RI1.8** Identify the reasons an author gives to support points in a text. **W1.1** Write opinion pieces in which they introduce the topic or name the book they are writing about, state an opinion, supply a reason for the opinion, and provide some sense of closure.	

Core Knowledge Sequence Grade 1	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
	W1.2 Write informative/explanatory texts in which they name a topic, supply some facts about the topic, and provide some sense of closure. **W1.8** With guidance and support from adults, recall information from experiences or gather information from provided sources to answer a question. **SL1.1** Participate in collaborative conversations with diverse partners about grade 1 topics and texts with peers and adults in small and larger groups. **SL1.4** Describe people, places, things, and events with relevant details, expressing ideas and feelings clearly. **SL1.6** Produce complete sentences when appropriate to task and situation.	
Recite a nursery rhyme, poem or song independently, using appropriate eye contact, volume and clear enunciation.	**RL1.2** Retell stories, including key details, and demonstrate understanding of their central message or lesson. **RL1.3** Describe characters, settings, and major events in a story, using key details.	
**Share writing with others (L.1.29).	**W1.5** With guidance and support from adults, focus on a topic, respond to questions and suggestions from peers, and add details to strengthen writing as needed. **W1.6** With guidance and support from adults, explore a variety of digital tools to produce and publish writing, including in collaboration with peers. **SL1.1** Participate in collaborative conversations with diverse partners about grade 1 topics and texts with peers and adults in small and larger groups.	
Give oral presentations about personal experiences, topics of interest, and/or stories, using appropriate eye contact, volume and clear enunciation.	**RL1.2** Retell stories, including key details, and demonstrate understanding of their central message or lesson. **RL1.3** Describe characters, settings, and major events in a story, using key details. **RI1.7** Use illustrations and details in a text to describe its key ideas. **RI1.8** Identify the reasons an author gives to support points in a text. **SL1.4** Describe people, places, things, and events with relevant details, expressing ideas and feelings clearly.	
C. Comprehension and Discussion of Read-Alouds – All Texts		

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Listen to and understand a variety of texts read aloud, including fictional stories, fairy tales, fables, historical narratives, drama, informational text, and poems.	**RL1.5** Explain major differences between books that tell stories and books that give information, drawing on a wide reading of a range of text types. **RL1.10** With prompting and support, read prose and poetry of appropriate complexity for grade 1. **RI1.10** With prompting and support, read informational texts appropriately complex for grade 1.	
Distinguish the following genres of literature: fiction, nonfiction and drama.	**RL1.5** Explain major differences between books that tell stories and books that give information, drawing on a wide reading of a range of text types. **RL1.10** With prompting and support, read prose and poetry of appropriate complexity for grade 1. **RI1.10** With prompting and support, read informational texts appropriately complex for grade 1.	
Grasping Specific Details and Key Ideas		
Describe illustrations.	**RL1.7** Use illustrations and details in a story to describe its characters, setting, or events. **RI1.6** Distinguish between information provided by pictures or other illustrations and information provided by the words in a text. **RI1.7** Use illustrations and details in a text to describe its key ideas.	
Sequence four to six pictures illustrating events in a read-aloud.	**RL1.2** Retell stories, including key details, and demonstrate understanding of their central message or lesson. **RI1.2** Identify the main topic and retell key details of a text. **RI1.7** Use illustrations and details in a text to describe its key ideas.	
Answer questions requiring literal recall and understanding of the details and/or facts of a read-aloud, i.e., who, what, where, when, etc.	**RL1.1** Ask and answer questions about key details in a text. **RI1.1** Ask and answer questions about key details in a text.	
Retell key details.	**RL1.1** Ask and answer questions about key details in a text. **RL1.2** Retell stories, including key details, and demonstrate understanding of their central message or lesson.	

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	text.	
Compare and contrast characters from different stories.	**RL1.9** Compare and contrast the adventures and experiences of characters in stories.	
Change some story events and provide a different story ending.	**W1.3** Write narratives in which they recount two or more appropriately sequenced events, include some details regarding what happened, use temporal words to signal event order, and provide some sense of closure.	
Create and tell an original story, using narrative language to describe characters, setting(s), and a beginning, a middle and an end to events of the story in proper sequence.	**W1.3** Write narratives in which they recount two or more appropriately sequenced events, include some details regarding what happened, use temporal words to signal event order, and provide some sense of closure.	
Distinguish fantasy from realistic text in a story.	**RL1.5** Explain major differences between books that tell stories and books that give information, drawing on a wide reading of a range of text types.	
**Evaluate and select read-alouds, books, or poems on the basis of personal choice for rereading (L.1.27).	**RL1.10** With prompting and support, read prose and poetry of appropriate complexity for grade 1. **RI1.10** With prompting and support, read informational texts appropriately complex for grade 1.	
Identify the moral or lesson of a fable, folktale, or myth.	**RL1.2** Retell stories, including key details, and demonstrate understanding of their central message or lesson.	
Demonstrate understanding of literary language (e.g., author, illustrator, characters, setting, plot, dialogue, personification, simile, and metaphor) and use some of these terms in retelling stories or creating their own stories.	**RL1.6** Identify who is telling the story at various points in a text.	
Identify sensory language and how it is used to describe people, objects, places and events.	**RL1.4** Identify words and phrases in stories or poems that suggest feelings or appeal to the senses. **SL1.4** Describe people, places, things, and events with relevant details, expressing ideas and feelings clearly.	
E. Comprehension and Discussion of Read-Alouds: Non-Fiction and Informational Texts		
Generate questions and seek information from multiple sources to answer questions.	**RI1.5** Know and use various text features (e.g., heading, tables of contents, glossaries, electronic menus, icons) to locate key facts or information in a text. **RI1.6** Distinguish between information provided by pictures or other illustrations and information provided by the words in a text. **RI1.7** Use illustrations and details in a text to describe its	

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	key ideas. **W1.7** Participate in shared research and writing projects (e.g., explore a number of "how-to" books and use them to write a sequence of instructions) **W1.8** With guidance and support from adults, recall information from experiences or gather information from provided sources to answer a question. **SL1.2** Ask and answer questions about key details in a text read aloud or information presented orally or through other media.	
Answer questions about the details of a nonfiction text, indicating which part of the text provided the information needed to answer specific questions.	**SL1.2** Ask and answer questions about key details in a text read aloud or information presented orally or through other media.	
With assistance, categorize and organize facts and information within a given topic.	**RI1.3** Describe the connection between two individuals, events, ideas, or pieces of information in a text. **RI1.6** Distinguish between information provided by pictures or other illustrations and information provided by the words in a text. **W1.1** Write opinion pieces in which they introduce the topic or name the book they are writing about, state an opinion, supply a reason for the opinion, and provide some sense of closure. **W1.2** Write informative/explanatory texts in which they name a topic, supply some facts about the topic, and provide some sense of closure. **W1.8** With guidance and support from adults, recall information from experiences or gather information from provided sources to answer a question. **L1.5** With guidance and support from adults, demonstrate understanding of word relationships and nuances in word meanings. **a.** Sort common objects into categories (e.g., colors, clothing) to gain a sense of the concepts the categories represent.	
With assistance, create and interpret timelines and lifelines related to read-alouds.	**RL1.2** Retell stories, including key details, and demonstrate understanding of their central message or lesson. **RL1.3** Describe characters, settings, and major events in a story, using key details.	

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	RI1.2 Identify the main topic and retell key details of a text. **RI1.3** Describe the connection between two individuals, events, ideas, or pieces of information in a text.	
**Draw pictures, dictate, or write simple sentences to represent details or information from a read-aloud (L.1.24)	Write opinion pieces in which they introduce the topic or name the book they are writing about, state an opinion, supply a reason for the opinion, and provide some sense of closure. **SL1.5** Add drawings or other visual displays to descriptions when appropriate to task and situation.	
Distinguish read-alouds that describe events that happened long ago from those that describe contemporary or current events.	**RI1.7** Use illustrations and details in a text to describe its key ideas.	
II. Reading		
A. Print Awareness		
Demonstrate understanding that what is said can be written and that the writing system is a way of writing down sounds. Demonstrate understanding of directionality (left to right, return sweep, top to bottom, front to back). Identify the parts of books and function of each part (front cover, back cover, title page, table of contents). Demonstrate correct book orientation by holding book correctly and turning pages.	**RF1.1** Demonstrate understanding of the organization and basic features of print.	
Recognize that sentences in print are made up of separate words.	**RF1.1** Demonstrate understanding of the organization and basic features of print. **a.** Recognize the distinguishing features of a sentence (e.g., first word, capitalization, ending punctuation).	
Understand that words are separated by spaces.	**RF1.1** Demonstrate understanding of the organization and basic features of print.	
Distinguish letters, words, sentences, and stories.	**RF1.1** Demonstrate understanding of the organization and basic features of print. **a.** Recognize the distinguishing features of a sentence (e.g., first word, capitalization, ending	

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	punctuation).	
Demonstrate understanding of basic print conventions by tracking and following print word for word when listening to text read aloud. Demonstrate understanding that the sequence of letters in a written word represents the sequence of sounds in the spoken word.	**RF1.1** Demonstrate understanding of the organization and basic features of print.	
Recognize and name the 26 letters of the alphabet in both their upper-case and lower-case forms.		
Say the letters of the alphabet in order, either in song or recitation.		
B. Phonemic Awareness		
Demonstrate understanding that words are made up of sequences of sounds. Demonstrate understanding that vowel sounds are produced with the mouth open and airflow unobstructed, whereas consonant sounds involve closing parts of the mouth and blocking the air flow. Given a pair of spoken words, select the one that is longer (i.e., contains more phonemes).	**RF1.2** Demonstrate understanding of spoken words, syllables, and sounds (phonemes).	
In riddle games, supply words that begin with a target phoneme. Indicate whether a target phoneme is or is not present in the initial/medial/final position of a spoken word, e.g., hear /m/ at the beginning of mat and /g/ at the end of bag. Listen to one-syllable words and tell the beginning or ending sounds, e.g., given dog, identify initial /d/ or final /g/. Recognize the same phoneme in different spoken words, e.g., /b/ in ball, bug, and big.	**RF1.2** Demonstrate understanding of spoken words, syllables, and sounds (phonemes). **c.** Isolate and pronounce initial, medial vowel, and final sounds (phonemes) in spoken single-syllable words.	
Identify whether pairs of phonemes are the same or different, including pairs that differ only in voicing, e.g., /b/ and /p/.	**RF1.2** Demonstrate understanding of spoken words, syllables, and sounds (phonemes).	
Orally blend two to three sounds to form a word, e.g., given the sounds /k/... /a/.../t/, blend to	**RF1.2** Demonstrate understanding of spoken words, syllables, and sounds (phonemes).	

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make cat.	**b.** Orally produce single-syllable words by blending sounds (phonemes), including consonant blends.	
Segment a spoken word into phonemes, e.g., given bat, produce the segments/b//a//t/.	**RF1.2** Demonstrate understanding of spoken words, syllables, and sounds (phonemes). **d.** Segment spoken single-syllable words into their complete sequence of individual sounds (phonemes).	
Given a spoken word, produce another word that rhymes, e.g., given hit, supply bit or mitt.	**RF1.2** Demonstrate understanding of spoken words, syllables, and sounds (phonemes).	
Identify the number of syllables in a spoken word.	**RF1.3** Know and apply grade-level phonics and word analysis skills in decoding words. **d.** Use knowledge that every syllable must have a vowel sound to determine the number of syllables in a printed word.	
C. Phonics: Decoding and Encoding		
Demonstrate understanding that a systematic, predictable relationship exists between written letters (graphemes) and spoken sounds (phonemes).	**RF1.3** Know and apply grade-level phonics and word analysis skills in decoding words.	
Blend individual phonemes to pronounce printed words. Understand that sometimes two or more printed letters stand for a single sound.	**RF1.3** Know and apply grade-level phonics and word analysis skills in decoding words. **b.** Decode regularly spelled one-syllable words.	
Read one to two syllable words containing any of the grapheme-phoneme correspondences listed below.	**RF1.3** Know and apply grade-level phonics and word analysis skills in decoding words. **b.** Decode regularly spelled one-syllable words. **RF1.3** Know and apply grade-level phonics and word analysis skills in decoding words. **e.** Decode two-syllable words following basic patterns by breaking the words into syllables.	
Read and write words with inflectional endings, i.e., -s, -ed, -ing, -er, -est.	**RF1.3** Know and apply grade-level phonics and word analysis skills in decoding words. **f.** Read words with inflectional endings. **L1.4** Determine or clarify the meaning of unknown and multiple-meaning words and phrases based on grade 1 reading and content, choosing flexibly from an array of strategies.	

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	RL2.3 Describe how characters in a story respond to major events and challenges.	
Give oral presentations about personal experiences, topics of interest, stories, and summaries of factual information that have been presented orally, visually or through multimedia, using appropriate eye contact, volume and clear enunciation.	**SL2.4** Tell a story or recount an experience with appropriate facts and relevant, descriptive details, speaking audibly in coherent sentences.	**SL3.4** Report on a topic or text, tell a story, or recount an experience with appropriate facts and relevant, descriptive details, speaking clearly at an understandable pace.
C. Comprehension and Discussion of Read-Alouds – All Texts		
Listen to and understand a variety of texts read aloud, including fictional stories, fairy tales, fables, historical narratives, drama, informational text, and poems.	**RL2.2** Recount stories, including fables and folktales from diverse cultures, and determine their central message, lesson, or moral. **RL2.5** Describe the overall structure of a story, including describing how the beginning introduces the story and the ending concludes the action. **RL2.10** By the end of the year, read and comprehend literature, including stories and poetry, in the grades 2–3 text complexity band proficiently, with scaffolding as needed at the high end of the range. **RI2.10** By the end of year, read and comprehend informational texts, including history/social studies, science, and technical texts, in the grades 2–3 text complexity band proficiently, with scaffolding as needed at the high end of the range.	**RI4.5** Describe the overall structure (e.g., chronology, comparison, cause/effect, problem/solution) of events, ideas, concepts, or information in a text or part of a text. **RI5.5** Compare and contrast the overall structure (e.g., chronology, comparison cause/effect, problem/solution) of events, ideas, concepts or information in two or more texts.
Distinguish the following genres of literature: fiction, nonfiction and drama.	**RL2.5** Describe the overall structure of a story, including describing how the beginning introduces the story and the ending concludes the action. **RL2.10** By the end of the year, read and comprehend literature, including stories and poetry, in the grades 2–3 text complexity band proficiently, with scaffolding as needed at the high end of the range. **RI2.10** By the end of year, read and comprehend informational texts, including history/social studies, science, and technical texts, in the grades 2–3 text complexity band proficiently, with scaffolding as needed at the high end of the range.	
Grasping Specific Details and Key Ideas		
Describe illustrations.	**RL2.7** Use information gained from the illustrations and words in a print or digital text to demonstrate	**RL3.7** Explain how specific aspects of a text's illustrations contribute to what is conveyed by the words in a story (e.g., create mood, emphasize aspects of a

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	understanding of its characters, setting, or plot. **RI2.7** Explain how specific images (e.g., a diagram showing how a machine works) contribute to and clarify a text.	character or setting). **RI3.7** Use information gained from illustrations (e.g., maps, photographs) and the words in a text to demonstrate understanding of the text (e.g., where, when, why, and how key events occur).
Sequence four to six pictures illustrating events in a read aloud.	**RL2.2** Recount stories, including fables and folktales from diverse cultures, and determine their central message, lesson, or moral. **RI2.2** Identify the main topic of a multiparagraph text as well as the focus of specific paragraphs within the text.	
Answer questions requiring literal recall and understanding of the details and/or facts of a read-aloud, i.e., who, what, where, when, etc.	**RL2.1** Ask and answer such questions as who, what, where, when, why, and how to demonstrate understanding of key details in a text. **RI2.1** Ask and answer such questions as who, what, where, when, why, and how to demonstrate understanding of key details in a text.	
Retell key details.	**RL2.1** Ask and answer such questions as who, what, where, when, why, and how to demonstrate understanding of key details in a text. **RL2.2** Recount stories, including fables and folktales from diverse cultures, and determine their central message, lesson, or moral. **RI2.2** Identify the main topic of a multiparagraph text as well as the focus of specific paragraphs within the text. **RI2.8** Describe how reasons support specific points the author makes in a text. **SL2.2** Recount or describe key ideas or details from a text read aloud or information presented orally or through other media.	
Summarize in one's own words selected parts of a read-aloud.	**RL2.2** Recount stories, including fables and folktales from diverse cultures, and determine their central message, lesson, or moral.	
Ask questions to clarify information in a read-aloud.	**RL2.1** Ask and answer such questions as who, what, where, when, why, and how to demonstrate understanding of key details in a text. **RI2.1** Ask and answer such questions as who, what, where, when, why, and how to demonstrate understanding of key details in a text. **W2.8** Recall information from experiences or gather	

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	information from provided sources to answer a question. **SL2.1** Participate in collaborative conversations with diverse partners about grade 2 topics and texts with peers and adults in small and larger groups. **c.** Ask for clarification and further explanation as needed about the topics and texts under discussion. **SL2.3** Ask and answer questions about what a speaker says in order to clarify comprehension, gather additional information, or deepen understanding of a topic or issue.	
Use narrative language to describe people, places, things, locations, events, actions, a scene or facts in a read-aloud.	**RL2.2** Recount stories, including fables and folktales from diverse cultures, and determine their central message, lesson, or moral. **RL2.3** Describe how characters in a story respond to major events and challenges. **W2.3** Write narratives in which they recount a well elaborated event or short sequence of events, include details to describe actions, thoughts, and feelings, use temporal words to signal event order, and provide a sense of closure.	
Observing Craft and Structure		
Understand and use words and phrases heard in read-alouds.	**RL2.4** Describe how words and phrases (e.g., regular beats, alliteration, rhymes, repeated lines) supply rhythm and meaning in a story, poem, or song. **RI2.4** Determine the meaning of words and phrases in a text relevant to a grade 2 topic or subject area. **L2.4** Determine or clarify the meaning of unknown and multiple-meaning words and phrases based on grade 2 reading and content, choosing flexibly from an array of strategies. **L2.5** Demonstrate understanding of word relationships and nuances in word meanings.	
Compare and contrast similarities and differences within a single read-aloud or between two or more read-alouds.	**RL2.9** Compare and contrast two or more versions of the same story (e.g., Cinderella stories) by different authors or from different cultures. **RI2.9** Compare and contrast the most important points presented by two texts on the same topic.	**RL3.9** Compare and contrast the themes, settings, and plots of stories written by the same author about the same or similar characters (e.g., in books from a series). **RI3.9** Compare and contrast the most important points and key details presented in two texts on the same topic. **RL4.7** Make connections between the text of a story or drama and a visual or oral presentation of the text, identifying where each version reflects specific

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		descriptions and directions in the text.
Make personal connections to events or experiences in a read-aloud and/or make connections among several read-alouds.	**RL2.10** By the end of the year, read and comprehend literature, including stories and poetry, in the grades 2–3 text complexity band proficiently, with scaffolding as needed at the high end of the range. **RI2.3** Describe the connection between a series of historical events, scientific ideas or concepts, or steps in technical procedures in a text. **RI2.10** By the end of year, read and comprehend informational texts, including history/social studies, science, and technical texts, in the grades 2–3 text complexity band proficiently, with scaffolding as needed at the high end of the range. **L2.5** Demonstrate understanding of word relationships and nuances in word meanings. **SL2.5** Create audio recordings of stories or poems; add drawings or other visual displays to stories or recounts of experiences when appropriate to clarify ideas, thoughts, and feelings.	
Integrating Information and Evaluating Evidence		
Prior to listening to a read-aloud, identify what they know and have learned that may be related to the specific story or topic to be read aloud.	**RL2.10** By the end of the year, read and comprehend literature, including stories and poetry, in the grades 2–3 text complexity band proficiently, with scaffolding as needed at the high end of the range. **RI2.10** By the end of year, read and comprehend informational texts, including history/social studies, science, and technical texts, in the grades 2–3 text complexity band proficiently, with scaffolding as needed at the high end of the range.	
Use pictures accompanying the read-aloud to check and support understanding of the read-aloud.	**RL2.1** Ask and answer such questions as who, what, where, when, why, and how to demonstrate understanding of key details in a text. **RL2.2** Recount stories, including fables and folktales from diverse cultures, and determine their central message, lesson, or moral. **RL2.3** Describe how characters in a story respond to major events and challenges. **RL2.7** Use information gained from the illustrations and words in a print or digital text to demonstrate understanding of its characters, setting, or plot.	

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	RI2.1 Ask and answer such questions as who, what, where, when, why, and how to demonstrate understanding of key details in a text. **RI2.2** Identify the main topic of a multiparagraph text as well as the focus of specific paragraphs within the text. **RI2.3** Describe the connection between a series of historical events, scientific ideas or concepts, or steps in technical procedures in a text. **RI2.7** Explain how specific images (e.g., a diagram showing how a machine works) contribute to and clarify a text.	
Make predictions prior to and during a read-aloud, based on the title, pictures, and/or text heard thus far and then compare the actual outcomes to predictions.	**RL2.10** By the end of the year, read and comprehend literature, including stories and poetry, in the grades 2–3 text complexity band proficiently, with scaffolding as needed at the high end of the range. **RI2.10** By the end of year, read and comprehend informational texts, including history/social studies, science, and technical texts, in the grades 2–3 text complexity band proficiently, with scaffolding as needed at the high end of the range.	
Answer questions that require making interpretations, judgments, or giving opinions about what is heard in a read-aloud, including answering "why" questions that require recognizing cause/effect relationships.	**RI2.1** Ask and answer such questions as who, what, where, when, why, and how to demonstrate understanding of key details in a text. **RI2.6** Identify the main purpose of a text, including what the author wants to answer, explain, or describe. **W2.1** Write opinion pieces in which they introduce the topic or book they are writing about, state an opinion, supply reasons that support the opinion, use linking words (e.g., because, and, also) to connect opinion and reasons, and provide a concluding statement or section. **L2.1** Demonstrate command of the conventions of standard English grammar and usage when writing or speaking.	**RI3.3** Describe the relationship between a series of historical events, scientific ideas or concepts, or steps in technical procedures in a text, using language that pertains to time, sequence, and cause/effect. **RI3.8** Describe the logical connection between particular sentences and paragraphs in a text (e.g., comparison, cause/effect, first/second/third in a sequence).
Interpret information that is presented orally and then ask additional questions to clarify information or the topic in the read-aloud.	**SL2.3** Ask and answer questions about what a speaker says in order to clarify comprehension, gather additional information, or deepen understanding of a topic or issue.	
Identify who is telling a story or providing information in a text.	**RL2.6** Acknowledge differences in the points of view of characters, including by speaking in a different voice for each character when reading dialogue aloud.	
D. Comprehension and Discussion of Read-Alouds – Fiction, Drama, and Poetry		

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Retell a story, using narrative language to describe characters, setting(s), and the plot of the story in proper sequence.	**RL2.2** Recount stories, including fables and folktales from diverse cultures, and determine their central message, lesson, or moral. **RL2.5** Describe the overall structure of a story, including describing how the beginning introduces the story and the ending concludes the action. **RI2.2** Identify the main topic of a multiparagraph text as well as the focus of specific paragraphs within the text.	**RL3.3** Describe characters in a story (e.g., their traits, motivations, or feelings) and explain how their actions contribute to the sequence of events.
Compare and contrast characters from different stories.	**RL2.9** Compare and contrast two or more versions of the same story (e.g., Cinderella stories) by different authors or from different cultures.	**RL3.9** Compare and contrast the themes, settings, and plots of stories written by the same author about the same or similar characters (e.g., in books from a series).
Describe characters in increasing depth by referring to dialogue and/or their actions in the story.	**RL2.3** Describe how characters in a story respond to major events and challenges. **RL2.6** Acknowledge differences in the points of view of characters, including by speaking in a different voice for each character when reading dialogue aloud.	**RL3.3** Describe characters in a story (e.g., their traits, motivations, or feelings) and explain how their actions contribute to the sequence of events.
Change some story events and provide a different story ending. Create and tell an original story, using narrative language to describe characters, setting(s), and the plot of the story in proper sequence.	**W2.3** Write narratives in which they recount a well elaborated event or short sequence of events, include details to describe actions, thoughts, and feelings, use temporal words to signal event order, and provide a sense of closure.	
Distinguish fantasy from realistic text in a story.	**RL2.5** Describe the overall structure of a story, including describing how the beginning introduces the story and the ending concludes the action.	
Identify the moral or lesson of a fable, folktale, or myth.	**RL2.2** Recount stories, including fables and folktales from diverse cultures, and determine their central message, lesson, or moral.	
Demonstrate understanding of literary language (e.g., author, illustrator, characters, setting, plot, dialogue, personification, simile, and metaphor) and use some of these terms in retelling stories or creating their own stories.	**RL2.6** Acknowledge differences in the points of view of characters, including by speaking in a different voice for each character when reading dialogue aloud.	
Identify repetitions in phrases, refrains, or sounds in poems or songs.	**RL2.4** Describe how words and phrases (e.g., regular beats, alliteration, rhymes, repeated lines) supply rhythm and meaning in a story, poem, or song.	
Identify sensory language and how it is used to describe people, objects, places and events.	**RL2.4** Describe how words and phrases (e.g., regular beats, alliteration, rhymes, repeated lines) supply rhythm and meaning in a story, poem, or song. **SL2.4** Tell a story or recount an experience with	

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	appropriate facts and relevant, descriptive details, speaking audibly in coherent sentences.	
Describe the use of rhyme, rhythm and sensory images used in poetry.	**RL2.4** Describe how words and phrases (e.g., regular beats, alliteration, rhymes, repeated lines) supply rhythm and meaning in a story, poem, or song.	
E. Comprehension and Discussion of Read-Alouds – Non-Fiction and Informational Text		
Generate questions and seek information from multiple sources to answer questions.	**RI2.1** Ask and answer such questions as who, what, where, when, why, and how to demonstrate understanding of key details in a text. **RI2.5** Know and use various text features (e.g., captions, bold print, subheadings, glossaries, indexes, electronic menus, icons) to locate key facts or information in a text efficiently. **RI2.6** Identify the main purpose of a text, including what the author wants to answer, explain, or describe. **RI2.7** Explain how specific images (e.g., a diagram showing how a machine works) contribute to and clarify a text. **W2.7** Participate in shared research and writing projects (e.g., read a number of books on a single topic to produce a report; record science observations). **W2.8** Recall information from experiences or gather information from provided sources to answer a question.	
Answer questions about the details of a nonfiction text, indicating which part of the text provided the information needed to answer specific questions.	**RI2.1** Ask and answer such questions as who, what, where, when, why, and how to demonstrate understanding of key details in a text. **SL2.2** Recount or describe key ideas or details from a text read aloud or information presented orally or through other media.	
With assistance, categorize and organize facts and information within a given topic.	**RI2.3** Describe the connection between a series of historical events, scientific ideas or concepts, or steps in technical procedures in a text. **W2.1** Write opinion pieces in which they introduce the topic or book they are writing about, state an opinion, supply reasons that support the opinion, use linking words (e.g., because, and, also) to connect opinion and reasons, and provide a concluding statement or section. **W2.2** Write informative/explanatory texts in which they introduce a topic, use facts and definitions to develop	**RI4.3** Explain events, procedures, ideas, or concepts in a historical, scientific, or technical text, including what happened and why, based on specific information in text. **RI5.3** Explain the relationship or interactions between two or more individuals, events, ideas, or concepts in a historical, scientific, or technical text based on specific information.

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	points, and provide a concluding statement or section. **W2.8** Recall information from experiences or gather information from provided sources to answer a question. **L2.5** Demonstrate understanding of word relationships and nuances in word meanings.	
With assistance, create and interpret timelines and lifelines related to read-alouds.	**RL2.2** Recount stories, including fables and folktales from diverse cultures, and determine their central message, lesson, or moral. **RL2.3** Describe how characters in a story respond to major events and challenges **RI2.2** Identify the main topic of a multiparagraph text as well as the focus of specific paragraphs within the text. **RI2.3** Describe the connection between a series of historical events, scientific ideas or concepts, or steps in technical procedures in a text.	
Interpret information presented in diagrams, charts, graphs, etc.	**RI2.7** Explain how specific images (e.g., a diagram showing how a machine works) contribute to and clarify a text.	**RI4.7** Interpret information presented visually, orally, or quantitatively (e.g., in charts, graphs, diagrams, timelines, animations, or interactive elements on Web pages) and explain how the information contributes to an understanding of the text in which it appears.
Distinguish read-alouds that describe events that happened long ago from those that describe contemporary or current events.	**RI2.3** Describe the connection between a series of historical events, scientific ideas or concepts, or steps in technical procedures in a text.	
II. Reading		
A. Phonics: Decoding and Encoding		
Demonstrate understanding that a systematic, predictable relationship exists between written letters (graphemes) and spoken sounds (phonemes).	**RF2.3** Know and apply grade-level phonics and word analysis skills in decoding words.	
Blend individual phonemes to pronounce printed words.	**RF2.3** Know and apply grade-level phonics and word analysis skills in decoding words. **c.** Decode regularly spelled two-syllable words with long vowels. **d.** Decode words with common prefixes and suffixes.	
Understand that sometimes two or more printed letters stand for a single sound.	**RF2.3** Know and apply grade-level phonics and word analysis skills in decoding words. **a.** Distinguish long and short vowels when reading	

Core Knowledge Sequence GRADE 2	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
	regularly spelled one-syllable words. **b.** Know spelling-sound correspondences for additional common vowel teams. **c.** Decode regularly spelled two-syllable words with long vowels. **d.** Decode words with common prefixes and suffixes.	
Read multi-syllable words containing any of the grapheme-phoneme correspondences listed below.	**RF2.3** Know and apply grade-level phonics and word analysis skills in decoding words. **c.** Decode regularly spelled two-syllable words with long vowels. **d.** Decode words with common prefixes and suffixes.	
Read and write words with inflectional endings, i.e., -s, -ed, -ing, -er, -est.	**L2.4** Determine or clarify the meaning of unknown and multiple-meaning words and phrases based on grade 2 reading and content, choosing flexibly from an array of strategies. **c.** Use a known root word as a clue to the meaning of an unknown word with the same root (e.g., addition, additional).	
Read, understand, and write contractions, i.e., isn't, I'm, can't, etc.	**RF2.3** Know and apply grade-level phonics and word analysis skills in decoding words. **f.** Recognize and read grade-appropriate irregularly spelled words.	
Sort and classify words according to the spelling used to represent a specific phoneme.		
Read tricky spellings that can be sounded two ways, e.g., the letter 's' sounded /s/ as in cats and /z/ as in dogs.	**RF2.3** Know and apply grade-level phonics and word analysis skills in decoding words. **e.** Identify words with inconsistent but common spelling-sound correspondences.	
Read and spell chains of one-syllable words in which one sound is added, substituted, or omitted, i.e., read at > cat > bat > bad > bid.	**RF2.3** Know and apply grade-level phonics and word analysis skills in decoding words.	
Consonant Sounds and Spellings Taught in Second Grade		

Core Knowledge Sequence GRADE 3	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
I. Reading and Writing		
A. Reading Comprehension and Response		
Independently read and comprehend longer works of fiction ("chapter books") and nonfiction appropriately written for third grade or beyond.	**RL3.10** By the end of the year, read and comprehend literature, including stories, dramas, and poetry, at the high end of the grades 2–3 text complexity band independently and proficiently. **RI3.10** By the end of the year, read and comprehend informational texts, including history/social studies, science, and technical texts, at the high end of the grades 2–3 text complexity band independently and proficiently.	
Point to specific words or passages that are causing difficulties in comprehension.		
Orally summarize main points from fiction and nonfiction readings.	**RL3.2** Recount stories, including fables, folktales, and myths from diverse cultures; determine the central message, lesson, or moral and explain how it is conveyed through key details in the text. **RI3.2** Determine the main idea of a text; recount the key details and explain how they support the main idea. **SL3.2** Determine the main ideas and supporting details of a text read aloud or information presented in diverse media and formats, including visually, quantitatively, and orally.	**SL4.2** Paraphrase portions of a text read aloud or information presented in diverse media and formats, including visually, qualitatively, and orally. **SL4.5** Add audio recordings and visual displays to presentations when appropriate to enhance the development of main ideas and themes. **RL5.2** Determine a theme of a story, drama, or poem from details in the text, including how characters in a story or drama respond to challenges or how the speaker in a poem reflects upon a topic; summarize the text. **RI5.2** Determine two or more main ideas of a text and explain how they are supported by key details; summarize the text. **SL5.2** Summarize a written text read aloud or information presented in diverse media and formats, including visually, qualitatively, and orally. **SL5.5** Include multimedia components (e.g., graphics, sound) and visual displays in presentations when appropriate to enhance the development of main ideas or themes.
Ask and pose plausible answers to how, why, and what-if questions in interpreting texts, both fiction and nonfiction.	**RL3.1** Ask and answer questions to demonstrate understanding of a text, referring explicitly to the text as the basis for the answers. **RI3.1** Ask and answer questions to demonstrate understanding of a text, referring explicitly to the text as	**RL4.1** Refer to details and examples in a text when explaining what the text says explicitly and when drawing inferences from the text. **RI4.1** Refer to details and examples in a text when explaining what the text says explicitly and when drawing

Core Knowledge Sequence GRADE 3	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
	the basis for the answers. **SL3.1** Engage effectively in a range of collaborative discussions (one-on-one, in groups, and teacher led) with diverse partners on grade 3 topics and texts, building on others' ideas and expressing their own clearly. **a.** Come to discussions prepared, having read or studied required material; explicitly draw on that preparation and other information known about the topic to explore ideas under discussion. **b.** Follow agreed-upon rules for discussions (e.g., gaining the floor in respectful ways, listening to others with care, speaking one at a time about the topics and texts under discussion). **c.** Ask questions to check understanding of information presented, stay on topic, and link their comments to the remarks of others. **d.** Explain their own ideas and understanding In light of the discussion. **SL3.3** Ask and answer questions about information from a speaker, offering appropriate elaboration and detail.	inferences from the text. **RL5.1** Quote accurately from a text when explaining what the text says explicitly and when drawing inferences from the text. **RI5.1** Quote accurately from a text when explaining what the text says explicitly and when drawing inferences from the text.
Use a dictionary to answer questions regarding meaning and usage of words with which he or she is unfamiliar.	**RI3.4** Determine the meaning of general academic and domain-specific words and phrases in a text relevant to a grade 3 topic or subject area. **L3.4** Determine or clarify the meaning of unknown and multiple-meaning word and phrases based on grade 3 reading and content, choosing flexibly from a range of strategies. **a.** Use sentence-level context as a clue to the meaning of a word or phrase. **b.** Determine the meaning of the new word formed when a known affix is added to a known word (e.g., agreeable/disagreeable, comfortable/uncomfortable, care/careless, heat/preheat). **c.** Use a known root word as a clue to the meaning of an unknown word with the same root (e.g., company, companion). **d.** Use glossaries or beginning dictionaries, both print and digital, to determine or clarify the precise meaning of key words and phrases.	
Know how to use a table of contents and index to	**RI3.5** Use text features and search tools (e.g., key words,	

Core Knowledge Sequence GRADE 3	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
locate information.	sidebars, hyperlinks) to locate information relevant to a given topic efficiently.	
B. Writing		
Produce a variety of types of writing—such as stories, reports, poems, letters, descriptions—and make reasonable judgments about what to include in his or her own written works based on the purpose and type of composition.	**W3.1** Write opinion pieces on topics or texts, supporting a point of view with reasons. **a.** Introduce the topic or text they are writing about, state an opinion, and create an organizational structure that lists reasons. **b.** Provide reasons that support the opinion. **c.** Use linking words and phrases (e.g., because, therefore, since, for example) to connect opinion and reasons. **d.** Provide a concluding statement or section. **W3.2** Write informative/explanatory texts to examine a topic and convey ideas and information clearly. **a.** Introduce a topic and group related information together; include illustrations when useful to aiding comprehension. **b.** Develop the topic with facts, definitions, and details. **c.** Use linking words and phrases (e.g., also, another, and, more, but) to connect ideas within categories of information. **d.** Provide a concluding statement or section. **W3.3** Write narratives to develop real or imagined experiences or events using effective technique, descriptive details, and clear event sequences. **a.** Establish a situation and introduce a narrator and/or characters; organize an event sequence that unfolds naturally. **b.** Use dialogue and descriptions of actions, thoughts, and feelings to develop experiences and events or show the response of characters to situations. **c.** Use temporal words and phrases to signal event order. **d.** Provide a sense of closure. **W3.4** With guidance and support from adults, produce writing in which the development and organization are	

Core Knowledge Sequence GRADE 3	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
	appropriate to task and purpose. (Grade-specific expectations for writing types are defined in standards 1–3 above.) **W3.10** Write routinely over extended time frames (time for research, reflection, and revision) and shorter time frames (a single sitting or a day or two) for a range of discipline-specific tasks, purposes, and audiences. **L3.3** Use knowledge of language and its conventions when writing, speaking, reading, or listening. **a.** Choose words and phrases for effect. **b.** Recognize and observe differences between the conventions of spoken and written standard English.	
Know how to gather information from basic print sources (such as a children's encyclopedia), and write a short report presenting the information in his or her own words.	**W3.7** Conduct short research projects that build knowledge about a topic. **W3.10** Write routinely over extended time frames (time for research, reflection, and revision) and shorter time frames (a single sitting or a day or two) for a range of discipline-specific tasks, purposes, and audiences.	
Know how to use established conventions when writing a friendly letter: heading, salutation (greeting), closing, signature.	**W3.4** With guidance and support from adults, produce writing in which the development and organization are appropriate to task and purpose. (Grade-specific expectations for writing types are defined in standards 1–3 above.) **W3.10** Write routinely over extended time frames (time for research, reflection, and revision) and shorter time frames (a single sitting or a day or two) for a range of discipline-specific tasks, purposes, and audiences.	
Produce written work with a beginning, middle, and end.	**W3.1** Write opinion pieces on topics or texts, supporting a point of view with reasons. **a.** Introduce the topic or text they are writing about, state an opinion, and create an organizational structure that lists reasons. **b.** Provide reasons that support the opinion. **c.** Use linking words and phrases (e.g., because, therefore, since, for example) to connect opinion and reasons. **d.** Provide a concluding statement or section. **W3.2** Write informative/explanatory texts to examine a topic and convey ideas and information clearly.	

Core Knowledge Sequence GRADE 4	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Identify and use different sentence types: declarative, interrogative, imperative, exclamatory. Know the following parts of speech and how they are used: nouns, pronouns, verbs (action verbs and auxiliary verbs), adjectives (including articles), adverbs, conjunctions (and, but, or), interjections.	**L4.1** Demonstrate command of the conventions of standard English grammar and usage when writing or speaking. **a.** Use relative pronouns (who, whose, whom, which, that) and relative adverbs (where, when, why). **b.** Form and use the progressive (e.g., I was walking; I am walking; I will be walking) verb tenses. **c.** Use modal auxiliaries (e.g., can, may, must) to convey various conditions. **d.** Order adjectives within sentences according to conventional patterns (e.g., a small red bag rather than a red small bag). **e.** Form and use prepositional phrases. **f.** Produce complete sentences, recognizing and correcting inappropriate fragments and run-ons.* **g.** Correctly use frequently confused words (e.g., to, too, two; there, their).*	
Know how to use the following punctuation: end punctuation: period, question mark, or exclamation point comma: between day and year when writing a date, between city and state in an address, in a series, after yes and no, before conjunctions that combine sentences, inside quotation marks in dialogue apostrophe: in contractions, in singular and plural possessive nouns quotation marks: in dialogue, for titles of poems, songs, short stories, magazine articles	**L4.2** Demonstrate command of the conventions of standard English capitalization, punctuation, and spelling when writing. **a.** Use correct capitalization. **b.** Use commas and quotation marks to mark direct speech and quotations from a text. **c.** Use a comma before a coordinating conjunction in a compound sentence. **d.** Spell grade-appropriate words correctly, consulting references as needed.	
Understand what synonyms and antonyms are, and provide synonyms or antonyms for given words.	**L4.1** Demonstrate command of the conventions of standard English grammar and usage when writing or speaking. **a.** Use relative pronouns (who, whose, whom, which, that) and relative adverbs (where, when, why). **b.** Form and use the progressive (e.g., I was walking; I am walking; I will be walking) verb tenses. **c.** Use modal auxiliaries (e.g., can, may, must) to convey various conditions. **d.** Order adjectives within sentences according to	

Core Knowledge Sequence GRADE 4	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
	conventional patterns (e.g., a small red bag rather than a red small bag). **e.** Form and use prepositional phrases. **f.** Produce complete sentences, recognizing and correcting inappropriate fragments and run-ons.* **g.** Correctly use frequently confused words (e.g., to, too, two; there, their).* **L4.5** Demonstrate understanding of figurative language, word relationships, and nuances in word meanings. **a.** Explain the meaning of simple similes and metaphors (e.g., as pretty as a picture) in context. **b.** Recognize and explain the meaning of common idioms, adages, and proverbs. **c.** Demonstrate understanding of words by relating them to their opposites (antonyms) and to words with similar but not identical meanings (synonyms).	
Use underlining or italics for titles of books.	**L4.2** Demonstrate command of the conventions of standard English capitalization, punctuation, and spelling when writing. **a.** Use correct capitalization. **b.** Use commas and quotation marks to mark direct speech and quotations from a text. **c.** Use a comma before a coordinating conjunction in a compound sentence. **d.** Spell grade-appropriate words correctly, consulting references as needed.	
Know how the following prefixes and suffixes affect word meaning: Prefixes: im, in (as in impossible, incorrect) non (as in nonfiction, nonviolent) mis (as in misbehave, misspell) en (as in enable, endanger) pre (as in prehistoric, pregame) Suffixes: ily, y (as in easily, speedily, tricky) ful (as in thoughtful, wonderful)	**RF4.3** Know and apply grade-level phonics and word analysis skills in decoding words **a.** Use combined knowledge of all letter-sound correspondences, syllabication patterns, and morphology (e.g., roots and affixes) to read accurately unfamiliar multisyllabic words in context and out of context. **L4.1** Demonstrate command of the conventions of standard English grammar and usage when writing or speaking. **a.** Use relative pronouns (who, whose, whom, which, that) and relative adverbs (where, when, why). **b.** Form and use the progressive (e.g., I was walking;	

Core Knowledge Sequence GRADE 4	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
able, ible (as in washable, flexible) ment (as in agreement, amazement)	I am walking; I will be walking) verb tenses. **c.** Use modal auxiliaries (e.g., can, may, must) to convey various conditions. **d.** Order adjectives within sentences according to conventional patterns (e.g., a small red bag rather than a red small bag). **e.** Form and use prepositional phrases. **f.** Produce complete sentences, recognizing and correcting inappropriate fragments and run-ons.* **g.** Correctly use frequently confused words (e.g., to, too, two; there, their).* **L4.4** Determine or clarify the meaning of unknown and multiple-meaning words and phrases based on grade 4 reading and content, choosing flexibly from a range of strategies. **a.** Use context (e.g., definitions, examples, or restatements in text) as a clue to the meaning of a word or phrase. **b.** Use common, grade-appropriate Greek and Latin affixes and roots as clues to the meaning of a word (e.g., telegraph, photograph, autograph). **c.** Consult reference materials (e.g., dictionaries, glossaries, thesauruses), both print and digital, to find the pronunciation and determine or clarify the precise meaning of key words and phrases.	
Review correct usage of problematic homophones: their, there, they're your, you're its, it's here, hear to, too, two	**L4.1** Demonstrate command of the conventions of standard English grammar and usage when writing or speaking. **a.** Use relative pronouns (who, whose, whom, which, that) and relative adverbs (where, when, why). **b.** Form and use the progressive (e.g., I was walking; I am walking; I will be walking) verb tenses. **c.** Use modal auxiliaries (e.g., can, may, must) to convey various conditions. **d.** Order adjectives within sentences according to conventional patterns (e.g., a small red bag rather than a red small bag). **e.** Form and use prepositional phrases. **f.** Produce complete sentences, recognizing and correcting inappropriate fragments and run-ons.*	

Core Knowledge Sequence GRADE 5	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
	when writing, speaking, reading, or listening. **a.** Expand, combine, and reduce sentences for meaning, reader/listener interest, and style. **b.** Compare and contrast the varieties of English (e.g., dialects, registers) used in stories, dramas, or poems.	
Know how to gather information from different sources (such as an encyclopedia, magazines, interviews, observations, atlas, on-line), and write short reports synthesizing information from at least three different sources, presenting the information in his or her own words, with attention to the following: understanding the purpose and audience of the writing defining a main idea and sticking to it providing an introduction and conclusion organizing material in coherent paragraphs illustrating points with relevant examples documenting sources in a rudimentary bibliography	**W5.2** Write informative/explanatory texts to examine a topic and convey ideas and information clearly. **a.** Introduce a topic clearly, provide a general observation and focus, and group related information logically; include formatting (e.g., headings), illustrations, and multimedia when useful to aiding comprehension. **b.** Develop the topic with facts, definitions, concrete details, quotations, or other information and examples related to the topic. **c.** Link ideas within and across categories of information using words, phrases, and clauses (e.g., in contrast, especially). **d.** Use precise language and domain-specific vocabulary to inform about or explain the topic. **e.** Provide a concluding statement or section related to the information or explanation presented. **W5.7** Conduct short research projects that use several sources to build knowledge through investigation of different aspects of a topic. **W5.8** Recall relevant information from experiences or gather relevant information from print and digital sources; summarize or paraphrase information in notes and finished work, and provide a list of sources. **W5.9** Draw evidence from literary or informational texts to support analysis, reflection, and research. **a.** Apply grade 5 Reading standards to literature (e.g., "Compare and contrast two or more characters, settings, or events in a story or a drama, drawing on specific details in the text [e.g., how characters interact]"). **b.** Apply grade 5 Reading standards to informational texts (e.g., "Explain how an author uses reasons and evidence to support particular points in a text, identifying which reasons and evidence support	

Core Knowledge Sequence GRADE 5	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
	which point[s]"). **RI5.7** Draw on information from multiple print or digital sources, demonstrating the ability to locate an answer to a question quickly or to solve a problem efficiently. **RI5.9** Integrate information from several texts on the same topic in order to write or speak about the subject knowledgeably.	
B. Grammar and Usage		
Understand what a complete sentence is, and identify subject and predicate correct fragments and run-ons		
Identify subject and verb in a sentence and understand that they must agree.		
Know the following parts of speech and how they are used: nouns, verbs (action verbs and auxiliary verbs), adjectives (including articles), adverbs, conjunctions, interjections.	**L5.1** Demonstrate command of the conventions of standard English grammar and usage when writing or speaking. **a.** Explain the function of conjunctions, prepositions, and interjections in general and their function in particular sentences. **b.** Form and use the perfect (e.g., I had walked; I have walked; I will have walked) verb tenses. **c.** Use verb tense to convey various times, sequences, states, and conditions. **d.** Recognize and correct inappropriate shifts in verb tense.* **e.** Use correlative conjunctions (e.g., either/or, neither/nor).	
Understand that pronouns must agree with their antecedents in case (nominative, objective, possessive), number, and gender.		
Correctly use punctuation studied in earlier grades, as well as the colon before a list, commas with an appositive	**L5.2** Demonstrate command of the conventions of standard English capitalization, punctuation, and spelling when writing. **a.** Use punctuation to separate items in a series.* **b.** Use a comma to separate an introductory	

Core Knowledge Sequence GRADE 5	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
	element from the rest of the sentence. **c.** Use a comma to set off the words yes and no (e.g., Yes, thank you), to set off a tag question from the rest of the sentence (e.g., It's true, isn't it?), and to indicate direct address (e.g., Is that you, Steve?). **d.** Use underlining, quotation marks, or italics to indicate titles of works. **e.** Spell grade-appropriate words correctly, consulting references as needed.	
Use underlining or italics for titles of books.	**L5.2** Demonstrate command of the conventions of standard English capitalization, punctuation, and spelling when writing. **a.** Use punctuation to separate items in a series.* **b.** Use a comma to separate an introductory element from the rest of the sentence. **c.** Use a comma to set off the words yes and no (e.g., Yes, thank you), to set off a tag question from the rest of the sentence (e.g., It's true, isn't it?), and to indicate direct address (e.g., Is that you, Steve?). **d.** Use underlining, quotation marks, or italics to indicate titles of works. **e.** Spell grade-appropriate words correctly, consulting references as needed.	
C. Vocabulary		
Know how the following prefixes and suffixes affect word meaning: Prefixes: anti (as in antisocial, antibacterial) inter (as in interstate) co (as in coeducation, co-captain) mid (as in midnight, Midwest) fore (as in forefather, foresee) post (as in postseason, postwar) il, ir (as in illegal, irregular) semi (as in semicircle, semiprecious) Suffixes:	**RF5.3** Know and apply grade-level phonics and word analysis skills in decoding words **a.** Use combined knowledge of all letter-sound correspondences, syllabication patterns, and morphology (e.g., roots and affixes) to read accurately unfamiliar multisyllabic words in context and out of context. **L5.4** Determine or clarify the meaning of unknown and multiple-meaning words and phrases based on grade 5 reading and content, choosing flexibly from a range of strategies. **a.** Use context (e.g., cause/effect relationships and comparisons in text) as a clue to the meaning of a word or phrase.	

Core Knowledge Sequence Kindergarten	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
I. Patterns and Classification			
Establish concepts of likeness and difference by sorting and classifying objects according to various attributes: size, shape, color, amount, function, etc.	4	**K.MD 3.** Classify objects into given categories; count the numbers of objects in each category and sort the categories by count.	
Define a set by the common property of its elements.	7	**K.G. 4.** Analyze and compare two- and three-dimensional shapes, in different sizes and orientations, using informal language to describe their similarities, differences, parts (e.g., number of sides and vertices/"corners") and other attributes (e.g., having sides of equal length).	
In a collection of objects that includes a given set and an item that does not belong, indicate which item does not belong.	2	**K.MD 3.** Classify objects into given categories; count the numbers of objects in each category and sort the categories by count.	
Moving from concrete objects to pictorial representations, recognize patterns and predict the extension of a pattern.	7		**4.OA 5.** Generate a number or shape pattern that follows a given rule. Identify apparent features of the pattern that were not explicit in the rule itself. *For example, given the rule "Add 3" and the starting number 1, generate terms in the resulting sequence and observe that the terms appear to alternate between odd and even numbers. Explain informally why the numbers will continue to alternate in this way.*
Extend a sequence of ordered concrete objects.	1, 7		
II. Numbers and Number Sense			
Using concrete objects and pictorial representations, compare sets: same as (equal to) more than less than most least	4	**K.CC 6.** Identify whether the number of objects in one group is greater than, less than, or equal to the number of objects in another group, e.g., by using matching and counting strategies. **K.OA 3.** Decompose numbers less than or equal to 10 into pairs in more than one way, e.g., by using objects or drawings, and record each decomposition by a drawing or equation (e.g., 5 = 2 + 3 and 5 = 4 + 1).	
Count			

Core Knowledge Sequence Kindergarten	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
forward from 1 to 31, first beginning with 1, and later from any given number	2	**K.CC 1.** Count to 100 by ones and by tens. **K.CC 2.** Count forward beginning from a given number within the known sequence (instead of having to begin at 1).	
backward from 10	2		
from 1 to 10 by twos	2		
by fives and tens to 50	2	**K.CC 1.** Count to 100 by ones and by tens.	
Write numbers 1 to 31 (with special attention to the difference between certain written symbols, such as 6 and 9; 2 and 5; 1 and 7; 12 and 21, etc.).	2	**K.CC 3.** Write numbers from 0 to 20. Represent a number of objects with a written numeral 0-20 (with 0 representing a count of no objects).	
Count and write the number of objects in a set.	2	**K.CC 3.** Write numbers from 0 to 20. Represent a number of objects with a written numeral 0-20 (with 0 representing a count of no objects). **K.CC 4.** Understand the relationship between numbers and quantities; connect counting to cardinality. **a.** When counting objects, say the number names in the standard order, pairing each object with one and only one number name and each number name with one and only one object. **b.** Understand that the last number name said tells the number of objects counted. The number of objects is the same regardless of their arrangement or the order in which they were counted. **c.** Understand that each successive number name refers to a quantity that is one larger. **K.CC 5.** Count to answer "how many?" questions about as many as 20 things arranged in a line, a rectangular array, or a circle, or as many as 10 things in a scattered configuration; given a number from 1–20, count out that many objects.	
Given a number, identify one more, one less.	2	**K.OA 1.** Represent addition and subtraction with objects, fingers, mental images, drawings2, sounds (e.g., claps), acting out situations, verbal explanations, expressions, or equations.	
Identify ordinal position, first (1st) through sixth (6th).	2		

Core Knowledge Sequence Kindergarten	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Identify pairs.	2		
Interpret simple pictorial graphs.	4		**2.MD 10.** Draw a picture graph and a bar graph (with single-unit scale) to represent a data set with up to four categories. Solve simple put together, take-apart, and compare problems4 using information presented in a bar graph.
Identify ½ as one of two equal parts of a region or object; find ½ of a set of concrete objects.	2, 7		**3.NF 1.** Understand a fraction $1/b$ as the quantity formed by 1 part when a whole is partitioned into b equal parts; understand a fraction a/b as the quantity formed by a parts of size $1/b$.
III. Money			
Identify pennies, nickels, dimes, and quarters.	2		
Identify the one-dollar bill.	2		
Identify the dollar sign ($) and cents sign (¢).	2		
Write money amounts using the cents sign (¢).	2		
IV. Computation			
Add and subtract to ten, using concrete objects; Recognize the meaning of the plus sign (+).	6	**K.OA 1.** Represent addition and subtraction with objects, fingers, mental images, drawings2, sounds (e.g., claps), acting out situations, verbal explanations, expressions, or equations. **K.OA 2.** Solve addition and subtraction word problems, and add and subtract within 10, e.g., by using objects or drawings to represent the problem **K.OA 4.** For any number 1 to 9, find the number that makes 10 when added to the given number, e.g., by using objects or drawings, and record the answer with a drawing or equation.	
Subtraction: the concept of "taking away"; recognize the meaning of the minus sign (-).	6	**K.OA 1.** Represent addition and subtraction with objects, fingers, mental images, drawings2, sounds (e.g., claps), acting out situations, verbal explanations, expressions, or equations. **K.OA 2.** Solve addition and subtraction word problems, and add and subtract within 10, e.g., by using objects or drawings to represent the problem	

Core Knowledge Sequence Kindergarten	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
V. Measurement			
Identify familiar instruments of measurement, such as ruler, scale, thermometer.	**5,6**		
Compare objects according to: Linear measure long and short; longer than, shorter than measure length using non-standard units begin to measure length in inches height: taller than, shorter than Weight heavy, light heavier than, lighter than Capacity (volume) full and empty less full than, as full as, fuller than Temperature: hotter and colder	**4,5,6**	**K. MD 1.** Describe measurable attributes of objects, such as length or weight. Describe several measurable attributes of a single object. **K. MD 2.** Directly compare two objects with a measurable attribute in common, to see which object has "more of"/"less of" the attribute, and describe the difference. For example, directly compare the heights of two children and describe one child as taller/shorter.	
Time Sequence events: before and after; first, next, last. Compare duration of events: which takes more or less time. *Read a clock face and tell time to the hour.* Know the days of the week and the months of the year. Orientation in time: today, yesterday, tomorrow; morning, afternoon; this morning vs. yesterday morning, etc.	**4,5,6**		**1. MD. 3.** Tell and write time in hours and half-hours using analog and digital clocks.
VI. Geometry			
Identify left and right hand.	**2**		
Identify top, bottom, middle.	**2**		

Core Knowledge Sequence Kindergarten	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Know and use terms of orientation and relative position, such as: closed, open on, under, over in front, in back (behind) between, in the middle of next to, beside inside, outside around far from, near above, below to the right of, to the left of here, there	4	**K.G 1.** Describe objects in the environment using names of shapes, and describe the relative positions of these objects using terms such as above, below, beside, in front of, behind, and next to.	
Identify basic shapes in a variety of common objects and artifacts (windows, pictures, books, buildings, cars, etc.).	4	**K.G 2.** Correctly name shapes regardless of their orientations or overall size.	
Identify and sort basic plane figures: square, rectangle, triangle, circle.	4	**K.G 2.** Correctly name shapes regardless of their orientations or overall size. **K. G 3.** Identify shapes as two-dimensional (lying in a plane, "flat") or three dimensional ("solid").	
Recognize shapes as the same or different.	4	**K.G 4.** Analyze and compare two- and three-dimensional shapes, in different sizes and orientations, using informal language to describe their similarities, differences, parts (e.g., number of sides and vertices/"corners") and other attributes (e.g., having sides of equal length).	
Make congruent shapes and designs.	4	**K. G 5.** Model shapes in the world by building shapes from components (e.g., sticks and clay balls) and drawing shapes. **K.G 6.** Compose simple shapes to form larger shapes. For example, "Can you join these two triangles with full sides touching to make a rectangle?"	

Core Knowledge Sequence Grade 1	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
I. Patterns and Classification			
Establish concepts of likeness and difference by sorting and classifying objects according to various attributes: size, shape, color, amount, function, etc.	4		**K.MD 33.** Classify objects into given categories; count the numbers of objects in each category and sort the categories by count. **K.G. 4.** Analyze and compare two- and three-dimensional shapes, in different sizes and orientations, using informal language to describe their similarities, differences, parts (e.g., number of sides and vertices/"corners") and other attributes (e.g., having sides of equal length).
Define a set by the common property of its elements.	2		**K.MD 3.** Classify objects into given categories; count the numbers of objects in each category and sort the categories by count.
In a collection of objects that includes a given set and an item that does not belong, indicate which item does not belong.	2		**K.MD 3.** Classify objects into given categories; count the numbers of objects in each category and sort the categories by count.
Recognize patterns and predict the extension of a pattern.	7		**4.OA 5.** Generate a number or shape pattern that follows a given rule. Identify apparent features of the pattern that were not explicit in the rule itself. *For example, given the rule "Add 3" and the starting number 1, generate terms in the resulting sequence and observe that the terms appear to alternate between odd and even numbers. Explain informally why the numbers will continue to alternate in this way.*
II. Numbers and Number Sense			
Write numbers 0-100	2	1.NBT 1. Count to 120, starting at any number less than 120. In this range, read and write numerals and represent a number of objects with a written numeral.	
Count from 0 - 100 by ones; twos; fives; tens.	2	1.NBT 1. Count to 120, starting at any number less than 120. In this range, read and write numerals and represent a number of objects with a written numeral.	

Core Knowledge Sequence Grade 1	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Count forward and backwards.	2	1.NBT 1. Count to 120, starting at any number less than 120. In this range, read and write numerals and represent a number of objects with a written numeral.	
Use tallies.	4		
Identify ordinal position, 1st to 10th.	2		
Identify dozen; half-dozen; pair.	2		
Recognize place value: ones, tens, hundreds.	6	**1.NBT 2.** Understand that the two digits of a two-digit number represent amounts of tens and ones. Understand the following as special cases: **a.** 10 can be thought of as a bundle of ten ones — called a "ten." **b.** The numbers from 11 to 19 are composed of a ten and one, two, three, four, five, six, seven, eight, or nine ones. **c.** The numbers 10, 20, 30, 40, 50, 60, 70, 80, 90 refer to one, two, three, four, five, six, seven, eight, or nine tens (and 0 ones).	**K.NBT 1.** Compose and decompose numbers from 11 to 19 into ten ones and some further ones, e.g., by using objects or drawings, and record each composition or decomposition by a drawing or equation (e.g., 18 = 10 +8); understand that these numbers are composed of ten ones and one, two, three, four, five, six, seven, eight, or nine ones. **2.NBT 1.** Understand that the three digits of a three-digit number represent amounts of hundreds, tens, and ones; e.g., 706 equals 7 hundreds, 0 tens, and 6 ones. Understand the following as special cases: **a.** 100 can be thought of as a bundle of ten tens — called a "hundred." **b.** The numbers 100, 200, 300, 400, 500, 600, 700, 800, 900 refer to one, two, three, four, five, six, seven, eight, or nine hundreds (and 0 tens and 0 ones).
Identify more and less; counting how many more or less.	6		**K.MD 2** Directly compare two objects with a measurable attribute in common, to see which object has "more of"/"less of" the attribute, and describe the difference. For example, directly compare the heights of two children and describe one child as taller/shorter.
Given a number, identify one more and one less; ten more and ten less.	6, 8	**1.NBT 5.** Given a two-digit number, mentally find 10 more or 10 less than the number, without having to count; explain the reasoning used.	
Compare quantities using the signs <, >, and = .	2	**1.NBT 3.** Compare two two-digit numbers based on meanings of the tens and ones digits, recording the results of comparisons with the symbols >, =, and <.	**K.CC 7.** Compare two numbers between 1 and 10 presented as written numerals.

Core Knowledge Sequence Grade 1	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Recognize fractions as part of a whole: ½, ⅓, ¼	2	**1.G3.** Partition circles and rectangles into two and four equal shares, describe the shares using the words halves, fourths, and quarters, and use the phrases half of, fourth of, and quarter of. Describe the whole as two of, or four of the shares. Understand for these examples that decomposing into more equal shares creates smaller shares.	**3.NF 1.** Understand a fraction $1/b$ as the quantity formed by 1 part when a whole is partitioned into b equal parts; understand a fraction a/b as the quantity formed by a parts of size $1/b$. **3.G 2.** Partition shapes into parts with equal areas. Express the area of each part as a unit fraction of the whole. For example, partition a shape into 4 parts with equal area, and describe the area of each part as 1/4 of the area of the shape.
Create and interpret simple pictorial graphs and bar graphs.	4	**1.MD 4.** Organize, represent, and interpret data with up to three categories; ask and answer questions about the total number of data points, how many in each category, and how many more or less are in one category than in another.	**2. MD 10.** Draw a picture graph and a bar graph (with single-unit scale) to represent a data set with up to four categories. Solve simple put together, take-apart, and compare problems4 using information presented in a bar graph.
III. Money			
Identify and recognize relative value of penny, nickel, dime, quarter.	2		
Recognize and use dollar ($) and cents (¢) signs.	2		
Show how different combinations of coins equal the same amounts of money.	7,8		
IV. Computation			
Addition(using concrete objects, and paper and pencil)			
Know the meaning of the plus (+) sign.	2		
Know what a "sum" is.	2		
Know addition facts to 10 + 10 (untimed mastery).	6,7,8	**1.OA 6.** Add and subtract within 20, demonstrating fluency for addition and subtraction within 10. Use strategies such as counting on; making ten (e.g., 8 + 6 = 8 + 2 + 4 = 10 + 4 = 14); decomposing a number leading to a ten (e.g., 13 – 4 = 13 – 3 – 1 = 10 – 1 = 9); using the relationship between addition and subtraction (e.g., knowing that 8 + 4 = 12, one knows 12 – 8= 4); and creating equivalent but easier or known sums (e.g., adding 6 +7 by creating the known equivalent 6 + 6 + 1 = 12 + 1 = 13).	**K.OA 4.** For any number from 1 to 9, find the number that makes 10 when added to the given number, e.g., by using objects or drawings, and record the answer with a drawing or equation. **K.OA 5.** Fluently add and subtract within 5.

Core Knowledge Sequence Grade 1	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Add in any order.	6,7,8	**1.OA 6.** Add and subtract within 20, demonstrating fluency for addition and subtraction within 10. Use strategies such as counting on; making ten (e.g., 8 + 6 = 8 + 2 + 4 = 10 + 4 = 14); decomposing a number leading to a ten (e.g., 13 – 4 = 13 – 3 – 1 = 10 – 1 = 9); using the relationship between addition and subtraction (e.g., knowing that 8 + 4 = 12, one knows 12 – 8= 4); and creating equivalent but easier or known sums (e.g., adding 6 +7 by creating the known equivalent 6 + 6 + 1 = 12 + 1 = 13).	
Know what happens when you add zero.	6,7,8		
Know how to write addition problems horizontally and vertically.	6,7,8		
Know that when you add 3 numbers, you get the same sum regardless of grouping of addends.	6,7,8	**1.OA 2.** Solve word problems that call for addition of three whole numbers whose sum is less than or equal to 20, e.g., by using objects, drawings, and equations with a symbol for the unknown number to represent the problem.	
Solve two-digit addition problems with and without regrouping.	6,7,8	**1.NBT 4.** Add within 100, including adding a two-digit number and a one-digit number, and adding a two-digit number and a multiple of 10, using concrete models or drawings and strategies based on place value, properties of operations, and/or the relationship between addition and subtraction; relate the strategy to a written method and explain the reasoning used. Understand that in adding two-digit numbers, one adds tens and tens, ones and ones; and sometimes it is necessary to compose a ten.	
Subtraction (using concrete objects, and paper and pencil)			
Understand subtraction as "taking away."	6,7,8	**1. OA 5. 5.** Relate counting to addition and subtraction (e.g., by counting on 2 to add 2).	
Know the meaning of the minus sign (-).	2		
Know what a "difference" is.	2		

Core Knowledge Sequence Grade 1	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Know subtraction facts corresponding to addition facts (untimed mastery).	6,7,8	**1.OA 4.** Understand subtraction as an unknown-addend problem. For example, subtract 10 – 8 by finding the number that makes 10 when added to 8. **1.OA 6.** Add and subtract within 20, demonstrating fluency for addition and subtraction within 10. Use strategies such as counting on; making ten (e.g., 8 + 6 = 8 + 2 + 4 = 10 + 4 = 14); decomposing a number leading to a ten (e.g., 13 – 4 = 13 – 3 – 1 = 10 – 1 = 9); using the relationship between addition and subtraction (e.g., knowing that 8 + 4 = 12, one knows 12 – 8 = 4); and creating equivalent but easier or known sums (e.g., adding 6 + 7 by creating the known equivalent 6 + 6 + 1 = 12 + 1 = 13).	**K.OA 5.** Fluently add and subtract within 5.
Know how to write subtraction problems horizontally and vertically.	6,7,8		
Solve two-digit subtraction problems with and without regrouping.	6,7,8	**1.NBT 4.** Add within 100, including adding a two-digit number and a one-digit number, and adding a two-digit number and a multiple of 10, using concrete models or drawings and strategies based on place value, properties of operations, and/or the relationship between addition and subtraction; relate the strategy to a written method and explain the reasoning used. Understand that in adding two-digit numbers, one adds tens and tens, ones and ones; and sometimes it is necessary to compose a ten.	
Mentally subtract 10 from a two-digit number.	6,7,8	**1.NBT 5.** Given a two-digit number, mentally find 10 more or 10 less than the number, without having to count; explain the reasoning used. **1.NBT 6.** Subtract multiples of 10 in the range 10-90 from multiples of 10 in the range 10-90 (positive or zero differences), using concrete models or drawings and strategies based on place value, properties of operations, and/or the relationship between addition and subtraction; relate the strategy to a written method and explain the reasoning used.	
Solving Problems and Equations			

Core Knowledge Sequence Grade 1	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Write an addition or subtraction equation to solve basic one-step story and picture problems.	**4,6,7,8**	**1.OA 1.** Use addition and subtraction within 20 to solve word problems involving situations of adding to, taking from, putting together, taking apart, and comparing, with unknowns in all positions, e.g., by using objects, drawings, and equations with a symbol for the unknown number to represent the problem.	
Solve simple equations in the form of ____ - 2 = 7; 5 + ____ = 7.	**6,7,8**	**1.OA 3.** Apply properties of operations as strategies to add and subtract.3 Examples: If 8 + 3 = 11 is known, then 3 + 8 = 11 is also known. (Commutative property of addition.) To add 2 + 6 + 4, the second two numbers can be added to make a ten, so 2 + 6 + 4 = 2 + 10 = 12. (Associative property of addition.) **1.OA 7.** Understand the meaning of the equal sign, and determine if equations involving addition and subtraction are true or false. For example, which of the following equations are true and which are false? 6 = 6, 7 = 8 – 1, 5 + 2 = 2 + 5, 4 + 1 = 5 + 2. **1.OA 8.** Determine the unknown whole number in an addition or subtraction equation relating three whole numbers. For example, determine the unknown number that makes the equation true in each of the equations 8 + ? = 11, 5 = – 3, 6 + 6 = .	
V. Measurement			
Identify familiar instruments of measurement, such as ruler, scale, thermometer.	**5,6**		

Core Knowledge Sequence Grade 1	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Compare objects according to: Linear measure Measure length using non-standard units. Measure length in inches and feet, and in centimeters. Measure and draw line segments in inches and centimeters. Weight Compare weights of objects using a balance scale. Measure weight in non-standard units and in pounds. Capacity (volume) Estimate and measure capacity in cups. Identify quart, gallon. Temperature: associate temperature in degrees Fahrenheit with weather.	4,5,6	**1.MD 1.** Order three objects by length; compare the lengths of two objects indirectly by using a third object. **1.MD 2.** Express the length of an object as a whole number of length units, by laying multiple copies of a shorter object (the length unit) end to end; understand that the length measurement of an object is the number of same-size length units that span it with no gaps or overlaps. Limit to contexts where the object being measured is spanned by a whole number of length units with no gaps or overlaps.	**K.MD 1** Describe measurable attributes of objects, such as length or weight. Describe several measurable attributes of a single object. **2.MD 2.** Measure the length of an object twice, using length units of different lengths for the two measurements; describe how the two measurements relate to the size of the unit chosen. **3.MD 2** Measure and estimate liquid volumes and masses of objects using standard units of grams (g), kilograms (kg), and liters (l).6 Add, subtract, multiply, or divide to solve one-step word problems involving masses or volumes that are given in the same units, e.g., by using drawings (such as a beaker with a measurement scale) to represent the problem.
Time Sequence events: before and after; first, next, last. Compare duration of events: which takes more or less time. Read a clock face and tell time to the half-hour. Know the days of the week and the months of the year, both in order and out of sequence. Orientation in time: today, yesterday, tomorrow; morning, afternoon, evening, night; this morning vs. yesterday morning, etc.	4,5,6	**1.MD 3.** Tell and write time in hours and half-hours using analog and digital clocks.	
VI. Geometry			
Identify left and right hand.	2		

Core Knowledge Sequence Grade 1	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Identify top, bottom, middle.	2		
Know and use terms of orientation and relative position, such as: closed, open on, under, over in front, in back (behind) between, in the middle of next to, beside inside, outside around far from, near above, below to the right of, to the left of here, there	2	**1.G1.** Distinguish between defining attributes (e.g., triangles are closed and three-sided) versus non-defining attributes (e.g., color, orientation, overall size); build and draw shapes to possess defining attributes.	
Identify and draw basic plane figures: square, rectangle, triangle, circle.	5		**K.G 3.** Identify shapes as two-dimensional (lying in a plane, "flat") or three-dimensional ("solid").
Describe square, rectangle, triangle according to number of sides.	1,2	**1.G1.** Distinguish between defining attributes (e.g., triangles are closed and three-sided) versus non-defining attributes (e.g., color, orientation, overall size); build and draw shapes to possess defining attributes.	
Identify basic solid figures: sphere, cube, cone.	1		**K.G 3.** Identify shapes as two-dimensional (lying in a plane, "flat") or three-dimensional ("solid").
Identify basic shapes in a variety of common objects and artifacts (balls, cans, windows, pictures, books, buildings, cars, etc.).	1		
Make congruent shapes and designs.	1,4	**1.G2.** Compose two-dimensional shapes (rectangles, squares, trapezoids, triangles, half-circles, and quarter-circles) or three-dimensional shapes (cubes, right rectangular prisms, right circular cones, and right circular cylinders) to create a composite shape, and compose new shapes from the composite shape.	

Core Knowledge Sequence Grade 2	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
I. Numbers and Number Sense			
Write numbers to 1,000.	2	**2.NBT 3.** Read and write numbers to 1000 using base-ten numerals, number names, and expanded form.	
Read and write words for numbers from one to one-hundred.	2	**2.NBT 3.** Read and write numbers to 1000 using base-ten numerals, number names, and expanded form.	
Order and compare numbers to 1,000, using the signs <, >, and = .	2	**2.NBT 4.** Compare two three-digit numbers based on meanings of the hundreds, tens, and ones digits, using >, =, and < symbols to record the results of comparisons.	
Count by twos, threes, fives, and tens by tens from any given number by hundreds to 1,000; by fifties to 1,000 forward and backward	2	**2.NBT 2.** Count within 1000; skip-count by 5s, 10s, and 100s.	
Use a number line.	2	**2. MD 6.** Represent whole numbers as lengths from 0 on a number line diagram with equally spaced points corresponding to the numbers 0, 1, 2, ..., and represent whole-number sums and differences within 100 on a number line diagram.	
Use tallies.	2		
Identify ordinal position, 1st to 20th, and write words for ordinal numbers, first to twentieth.	2		
Identify even and odd numbers.	2	**2.OA 3.** Determine whether a group of objects (up to 20) has an odd or even number of members, e.g., by pairing objects or counting them by 2s; write an equation to express an even number as a sum of two equal addends.	
Identify dozen; half-dozen; pair.	2		

Core Knowledge Sequence Grade 2	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Recognize place value: ones, tens, hundreds, thousands.	2	**2.NBT 1.** Understand that the three digits of a three-digit number represent amounts of hundreds, tens, and ones; e.g., 706 equals 7 hundreds, 0 tens, and 6 ones. Understand the following as special cases: **a.** 100 can be thought of as a bundle of ten tens — called a "hundred." **b.** The numbers 100, 200, 300, 400, 500, 600, 700, 800, 900 refer to one, two, three, four, five, six, seven, eight, or nine hundreds (and 0 tens and 0 ones).	
Write numbers up to hundreds in expanded form (for example 64 = 60 + 4; 367 = 300 + 60 + 7).	2	**2.NBT 1.** Understand that the three digits of a three-digit number represent amounts of hundreds, tens, and ones; e.g., 706 equals 7 hundreds, 0 tens, and 6 ones. Understand the following as special cases: **a.** 100 can be thought of as a bundle of ten tens — called a "hundred." **b.** The numbers 100, 200, 300, 400, 500, 600, 700, 800, 900 refer to one, two, three, four, five, six, seven, eight, or nine hundreds (and 0 tens and 0 ones). **2.NBT 3.** Read and write numbers to 1000 using base-ten numerals, number names, and expanded form.	
Given a number, identify one more and one less; ten more and ten less.	8	**2.NBT 8.** Mentally add 10 or 100 to a given number 100–900, and mentally subtract 10 or 100 from a given number 100–900.	
Round to the nearest ten.	4		**3.NBT 1.** Use place value understanding to round whole numbers to the nearest 10 or 100.
Create and interpret simple bar graphs.	4	**2.MD 10.** Draw a picture graph and a bar graph (with single-unit scale) to represent a data set with up to four categories. Solve simple put together, take-apart, and compare problems4 using information presented in a bar graph.	**3.MD 3.** Draw a scaled picture graph and a scaled bar graph to represent a data set with several categories. Solve one- and two-step "how many more" and "how many less" problems using information presented in scaled bar graphs. *For example, draw a bar graph in which each square in the bar graph might represent 5 pets.*

Core Knowledge Sequence Grade 2	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Identify and extend numerical and symbolic patterns.	7		**3.OA 9.** Identify arithmetic patterns (including patterns in the addition table or multiplication table), and explain them using properties of operations. *For example, observe that 4 times a number is always even, and explain why 4 times a number can be decomposed into two equal addends.* **4.OA 5.** Generate a number or shape pattern that follows a given rule. Identify apparent features of the pattern that were not explicit in the rule itself. *For example, given the rule "Add 3" and the starting number 1, generate terms in the resulting sequence and observe that the terms appear to alternate between odd and even numbers. Explain informally why the numbers will continue to alternate in this way.*
Record numeric data systematically and find the lowest and highest values in a data set.	6, 7		**1. MD 4.** Organize, represent, and interpret data with up to three categories; ask and answer questions about the total number of data points, how many in each category, and how many more or less are in one category than in another.
II. Fractions			
Recognize these fractions as part of a whole set or region and write the corresponding numerical symbols: ½, ⅓, ¼, ⅕, ⅙, ⅛, 1/10 .	2	**2.G 3.** Partition circles and rectangles into two, three, or four equal shares, describe the shares using the words halves, thirds, half of, a third of, etc., and describe the whole as two halves, three thirds, four fourths. Recognize that equal shares of identical wholes need not have the same shape.	
Recognize fractions that are equal to 1.	7		**3.NF 3.** Explain equivalence of fractions in special cases, and compare fractions by reasoning about their size. **c.** Express whole numbers as fractions, and recognize fractions that are equivalent to whole numbers. Examples: Express 3 in the form 3 = 3/1; recognize that 6/1 = 6; locate 4/4 and 1 at the same point of a number line diagram.
III. Money			
Recognize relative values of a penny, nickel, dime, quarter, and dollar.	2		
Write amounts of money using $ and ¢ signs, and the decimal point.	2		
Show how different combinations of coins equal the same amounts of money.	2		

Core Knowledge Sequence Grade 2	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Add and subtract amounts of money.	2, 6	**2.MD 8.** Solve word problems involving dollar bills, quarters, dimes, nickels, and pennies, using $ and ¢ symbols appropriately. Example: If you have 2 dimes and 3 pennies, how many cents do you have?	
IV. Computation			
A. Addition			
Achieve timed mastery of addition facts (2 seconds).	8	**2.OA 2.** Fluently add and subtract within 20 using mental strategies.2 By end of Grade 2, know from memory all sums of two one-digit numbers.	
Recognize what an addend is.	2		**1.OA 4.** Understand subtraction as an unknown-addend problem. For example, subtract 10 – 8 by finding the number that makes 10 when added to 8.
Know how to write addition problems horizontally and vertically.	2		
Know how to add in any order and check a sum by changing the order of the addends.	1		**1.OA 6.** Add and subtract within 20, demonstrating fluency for addition and subtraction within 10. Use strategies such as counting on; making ten (e.g., 8 + 6 = 8 + 2 + 4 = 10 + 4 = 14); decomposing a number leading to a ten (e.g., 13 – 4 = 13 – 3 – 1 = 10 – 1 = 9); using the relationship between addition and subtraction (e.g., knowing that 8 + 4 = 12, one knows 12 – 8 = 4); and creating equivalent but easier or known sums (e.g., adding 6 + 7 by creating the known equivalent 6 + 6 + 1 = 12 + 1 = 13).
Estimate the sum.	4		
Solve two-digit and three-digit addition problems with and without regrouping.	4, 6	**2.NBT 7.** Add and subtract within 1000, using concrete models or drawings and strategies based on place value, properties of operations, and/or the relationship between addition and subtraction; relate the strategy to a written method. Understand that in adding or subtracting three- digit numbers, one adds or subtracts hundreds and hundreds, tens and tens, ones and ones; and sometimes it is necessary to compose or decompose tens or hundreds.	
Find the sum (up to 999) of any two whole numbers.	4, 6	**2.NBT 5.** Fluently add and subtract within 100 using strategies based on place value, properties of operations, and/or the relationship between addition and subtraction.	

Core Knowledge Sequence Grade 2	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Add three two-digit numbers.	4, 6	**2.NBT 6.** Add up to four two-digit numbers using strategies based on place value and properties of operations.	
Practice doubling (adding a number to itself).	4, 6	**2.NBT 5.** Fluently add and subtract within 100 using strategies based on place value, properties of operations, and/or the relationship between addition and subtraction.	**3.NBT 2.** Fluently add and subtract within 1000 using strategies and algorithms based on place value, properties of operations, and/or the relationship between addition and subtraction.
B. Subtraction			
Understand the inverse relation between addition and subtraction; use addition to check subtraction.	1	**2.NBT 5.** Fluently add and subtract within 100 using strategies based on place value, properties of operations, and/or the relationship between addition and subtraction.	
Know addition and subtraction "fact families."	7	**2.NBT 5.** Fluently add and subtract within 100 using strategies based on place value, properties of operations, and/or the relationship between addition and subtraction.	~~**3.NBT 2.** Fluently add and subtract within 1000 using strategies and algorithms based on place value, properties of operations, and/or the relationship between addition and subtraction.~~
Achieve mastery of subtraction facts.	8	**2.OA 2.** Fluently add and subtract within 20 using mental strategies. By end of Grade 2, know from memory all sums of two one-digit numbers.	
Estimate the difference.	4		
Know how to write subtraction problems horizontally and vertically.	2		
Solve two-digit and three-digit subtraction problems with and without regrouping.	4	**2.NBT 7.** Add and subtract within 1000, using concrete models or drawings and strategies based on place value, properties of operations, and/or the relationship between addition and subtraction; relate the strategy to a written method. Understand that in adding or subtracting three- digit numbers, one adds or subtracts hundreds and hundreds, tens and tens, ones and ones; and sometimes it is necessary to compose or decompose tens or hundreds.	
Given two whole numbers of 999 or less, find the difference.	4	**2.NBT 5.** Fluently add and subtract within 100 using strategies based on place value, properties of operations, and/or the relationship between addition and subtraction.	
C. Introduction to Multiplication			
Recognize the "times" sign (x).	2		

Core Knowledge Sequence Grade 2	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Know what "factor" and "product" mean.	2		**3.OA 1.** Interpret products of whole numbers, e.g., interpret 5 × 7 as the total number of objects in 5 groups of 7 objects each. *For example, describe a context in which a total number of objects can be expressed as 5 × 7.*
Understand that you can multiply numbers in any order.	7		**3.OA 7.** Fluently multiply and divide within 100, using strategies such as the relationship between multiplication and division (e.g., knowing that 8 × 5 = 40, one knows 40 ÷ 5 = 8) or properties of operations. By the end of Grade 3, know from memory all products of two one-digit numbers.
Multiplication facts: know the product of any single-digit number x 1, 2, 3, 4, 5.	7	**2.OA 4.** Use addition to find the total number of objects arranged in rectangular arrays with up to 5 rows and up to 5 columns; write an equation to express the total as a sum of equal addends.	**3.OA 7.** Fluently multiply and divide within 100, using strategies such as the relationship between multiplication and division (e.g., knowing that 8 × 5 = 40, one knows 40 ÷ 5 = 8) or properties of operations. By the end of Grade 3, know from memory all products of two one-digit numbers.
Know what happens when you multiply by 1, by 0, and by 10.	7		**3.OA 7.** Fluently multiply and divide within 100, using strategies such as the relationship between multiplication and division (e.g., knowing that 8 × 5 = 40, one knows 40 ÷ 5 = 8) or properties of operations. By the end of Grade 3, know from memory all products of two one-digit numbers.
Practice simple word problems involving multiplication.	4, 6		**3.OA 3.** Use multiplication and division within 100 to solve word problems in situations involving equal groups, arrays, and measurement quantities e.g., by using drawings and equations with a symbol for the unknown number to represent the problem.1
D. Solving Problems and Equations			
Solve basic word problems.	2, 4, 6	**2.OA 1.** Use addition and subtraction within 100 to solve one- and two-step word problems involving situations of adding to, taking from, putting together, taking apart, and comparing, with unknowns in all positions, e.g., by using drawings and equations with a symbol for the unknown number to represent the problem.1 **2.MD 5.** Use addition and subtraction within 100 to solve word problems involving lengths that are given in the same units, e.g., by using drawings (such as drawings of rulers) and equations with a symbol for the unknown number to represent the problem.	

Core Knowledge Sequence Grade 2	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Write and solve simple equations in the form of ____ - 9 = 7; 7 + ____ = 16; 4 x ____ = 8.	4, 6		**1.OA 8.** Determine the unknown whole number in an addition or subtraction equation relating three whole numbers. For example, determine the unknown number that makes the equation true in each of the equations 8 +? = 11, 5 = ? – 3, 6 + 6 = ?.
V. Measurement			
A. Linear Measure			
Make linear measurements in feet and inches, and in centimeters.	2, 4, 5	**2.MD 1.** Measure the length of an object by selecting and using appropriate tools such as rulers, yardsticks, meter sticks, and measuring tapes. **2.MD 4.** Measure to determine how much longer one object is than another, expressing the length difference in terms of a standard length unit.	
Know that one foot = 12 inches.	7		**4.MD 1.** Know relative sizes of measurement units within one system of units including km, m, cm; kg, g; lb, oz.; l, ml; hr, min, sec. Within a single system of measurement, express measurements in a larger unit in terms of a smaller unit. Record measurement equivalents in a two column table. *For example, know that 1 ft is 12 times as long as 1 in. Express the length of a 4 ft snake as 48 in. Generate a conversion table for feet and inches listing the number pairs (1, 12), (2, 24), (3, 36), ...*
Know abbreviations: ft., in.	2		
Measure and draw line segments in inches to 1/2 inch, and in centimeters.	5	**2.MD 6.** Represent whole numbers as lengths from 0 on a number line diagram with equally spaced points corresponding to the numbers 0, 1, 2, ..., and represent whole-number sums and differences within 100 on a number line diagram. **2.MD 9.** Generate measurement data by measuring lengths of several objects to the nearest whole unit, or by making repeated measurements of the same object. Show the measurements by making a line plot, where the horizontal scale is marked off in whole-number units.	

Core Knowledge Sequence Grade 2	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Estimate linear measurements, then measure to check estimates.	1, 4	**2.MD 3.** Estimate lengths using units of inches, feet, centimeters, and meters.	
B. Weight			
Compare weights of objects using a balance scale.	5		
Estimate and measure weight in pounds, and know abbreviation: lb.	4		
C. Capacity (volume)			
Estimate and measure capacity in cups.	4		**3.MD 2** Measure and estimate liquid volumes and masses of objects using standard units of grams (g), kilograms (kg), and liters (l).6 Add, subtract, multiply, or divide to solve one-step word problems involving masses or volumes that are given in the same units, e.g., by using drawings (such as a beaker with a measurement scale) to represent the problem.
Measure liquid volumes: cups, pints, quarts, gallons.	5		**3.MD 2.** Measure and estimate liquid volumes and masses of objects using standard units of grams (g), kilograms (kg), and liters (l).6 Add, subtract, multiply, or divide to solve one-step word problems involving masses or volumes that are given in the same units, e.g., by using drawings (such as a beaker with a measurement scale) to represent the problem.7
Compare U.S. and metric liquid volumes: quart and liter (one liter is a little more than one quart).	5		
D. Temperature			
Measure and record temperature in degrees Fahrenheit to the nearest 2 degrees.	5		
Know the degree sign: °	2		
E. Time			
Read a clock face and tell time to five-minute intervals.	2, 5	**2.MD 7.** Tell and write time from analog and digital clocks to the nearest five minutes, using a.m. and p.m.	
Know how to distinguish time as a.m. or p.m.	2	**2.MD 7.** Tell and write time from analog and digital clocks to the nearest five minutes, using a.m. and p.m.	
Understand noon and midnight.	2		

Core Knowledge Sequence Grade 3	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
I. Numbers and Number Sense			
Read and write numbers (in digits and words) up to six digits.	2		**2.NBT 3.** Read and write numbers to 1000 using base-ten numerals, number names, and expanded form.
Recognize place value up to hundred thousands.	6		**2.NBT 1.** Understand that the three digits of a three-digit number represent amounts of hundreds, tens, and ones; e.g., 706 equals 7 hundreds, 0 tens, and 6 ones. Understand the following as special cases: **a.** 100 can be thought of as a bundle of ten tens — called a "hundred." **b.** The numbers 100, 200, 300, 400, 500, 600, 700, 800, 900 refer to one, two, three, four, five, six, seven, eight, or nine hundreds (and 0 tens and 0 ones). **2.NBT 3.** Read and write numbers to 1000 using base-ten numerals, number names, and expanded form.
Order and compare numbers to 999,999, using the signs <, >, and = .	1		**2.NBT 4.** Compare two three-digit numbers based on meanings of the hundreds, tens, and ones digits, using >, =, and < symbols to record the results of comparisons.
Count by twos, threes, fives, and tens; count by tens from any given number.	2		**2.NBT 2.** Count within 1000; skip-count by 5s, 10s, and 100s.
Write numbers in expanded form.	2		**2.NBT 3.** Read and write numbers to 1000 using base-ten numerals, number names, and expanded form.
Use a number line.	5		**2. MD 6.** Represent whole numbers as lengths from 0 on a number line diagram with equally spaced points corresponding to the numbers 0, 1, 2, ..., and represent whole-number sums and differences within 100 on a number line diagram.
Identify ordinal position, 1st to 100th.	2		
Review: even and odd numbers; dozen; half-dozen; pair.	2		**2.OA 3.** Determine whether a group of objects (up to 20) has an odd or even number of members, e.g., by pairing objects or counting them by 2s; write an equation to express an even number as a sum of two equal addends.
Round to the nearest ten; to the nearest hundred.	6	**3.NBT 1.** Use place value understanding to round whole numbers to the nearest 10 or 100.	

Core Knowledge Sequence Grade 3	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Identify perfect squares (and square roots) to 100, and recognize the square root sign: √	2		**8.EE 2** Use square root and cube root symbols to represent solutions to equations of the form x2 = p and x3 = p, where p is a positive rational number. Evaluate square roots of small perfect squares and cube roots of small perfect cubes. Know that √2 is irrational.
Identify Roman numerals from 1 to 20 (I - XX).	2		
Understand what negative numbers are in relation to familiar uses (such as temperatures below zero).	7		**6.NS 5.** Understand that positive and negative numbers are used together to describe quantities having opposite directions or values (e.g., temperature above/below zero, elevation above/below sea level, credits/debits, positive/negative electric charge); use positive and negative numbers to represent quantities in real-world contexts, explaining the meaning of 0 in each situation.
Locate positive and negative whole numbers on a number line.	5, 7		**6.NS 5.** Understand that positive and negative numbers are used together to describe quantities having opposite directions or values (e.g., temperature above/below zero, elevation above/below sea level, credits/debits, positive/negative electric charge); use positive and negative numbers to represent quantities in real-world contexts, explaining the meaning of 0 in each situation.
Create and interpret bar graphs and line graphs.	4	**3.MD 3.** Draw a scaled picture graph and a scaled bar graph to represent a data set with several categories. Solve one- and two-step "how many more" and "how many less" problems using information presented in scaled bar graphs. For example, draw a bar graph in which each square in the bar graph might represent 5 pets.	**2.MD 10.** Draw a picture graph and a bar graph (with single-unit scale) to represent a data set with up to four categories. Solve simple put- together, take-apart, and compare problems4 using information presented in a bar graph.
Record outcomes for a simple event (for example, tossing a die) and display the results graphically.	4, 6	**3.MD 3.** Draw a scaled picture graph and a scaled bar graph to represent a data set with several categories. Solve one- and two-step "how many more" and "how many less" problems using information presented in scaled bar graphs. For example, draw a bar graph in which each square in the bar graph might represent 5 pets.	
II. Fractions and Decimals			
Recognize fractions to 1/10 and fractions whose denominator is 100.	2, 7	**3.NF 1.** Understand a fraction 1/b as the quantity formed by 1 part when a whole is partitioned into b equal parts; understand a fraction a/b as the quantity formed by a parts of size 1/b.	

Core Knowledge Sequence Grade 3	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Identify numerator and denominator.	2	**3.NF 1.** Understand a fraction 1/b as the quantity formed by 1 part when a whole is partitioned into b equal parts; understand a fraction a/b as the quantity formed by a parts of size 1/b.	
Write mixed numbers.	2		**4.NF 3** Understand a fraction a/b with a > 1 as a sum of fractions 1/b. c. Add and subtract mixed numbers with like denominators, e.g., by replacing each mixed number with an equivalent fraction, and/or by using properties of operations and the relationship between addition and subtraction.
Recognize equivalent fractions (for example, ½ = 3/6).	1, 8	**3.NF 3.** Explain equivalence of fractions in special cases, and compare fractions by reasoning about their size. **a.** Understand two fractions as equivalent (equal) if they are the same size, or the same point on a number line. **b.** Recognize and generate simple equivalent fractions, e.g., 1/2 = 2/4, 4/6 = 2/3). Explain why the fractions are equivalent, e.g., by using a visual fraction model.	
Compare fractions with like denominators, using the signs <, >, and = .	8	**3.NF 3.** Explain equivalence of fractions in special cases, and compare fractions by reasoning about their size. **d.** Compare two fractions with the same numerator or the same denominator by reasoning about their size. Recognize that comparisons are valid only when the two fractions refer to the same whole. Record the results of comparisons with the symbols >, =, or <, and justify the conclusions, e.g., by using a visual fraction model.	
Know and write decimal equivalents to ¼, ½, 3/4.	8		
Read and write decimals to the hundredths.	6, 8		**5.NBT 3.** Read, write, and compare decimals to thousandths. **a.** Read and write decimals to thousandths using base-ten numerals, number names, and expanded form, e.g., 347.392 =3 × 100 + 4 × 10 + 7 × 1 + 3 × (1/10) + 9 × (1/100) + 2 × (1/1000).
III. Money			

Core Knowledge Sequence Grade 3	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Write amounts of money using $ and ¢ signs, and the decimal point.	2		
Make change, using as few coins as possible.	2		
Add and subtract amounts of money.	2		**2.MD 8.** Solve word problems involving dollar bills, quarters, dimes, nickels, and pennies, using $ and ¢ symbols appropriately. Example: If you have 2 dimes and 3 pennies, how many cents do you have?
Multiply and divide amounts of money by small whole numbers.	2		**2.MD 8.** Solve word problems involving dollar bills, quarters, dimes, nickels, and pennies, using $ and ¢ symbols appropriately. Example: If you have 2 dimes and 3 pennies, how many cents do you have?
IV. Computation			
A. Addition			
Mentally estimate a sum.	4, 8		
Use mental computation strategies.	8	**3.NBT 2.** Fluently add and subtract within 1000 using strategies and algorithms based on place value, properties of operations, and/or the relationship between addition and subtraction.	
Addition with and without regrouping: find the sum (up to 10,000) of any two whole numbers.	4, 6	**3.NBT 2.** Fluently add and subtract within 1000 using strategies and algorithms based on place value, properties of operations, and/or the relationship between addition and subtraction.	**4.NBT 4.** Fluently add and subtract multi-digit whole numbers using the standard algorithm.
B. Subtraction			
Understand addition and subtraction as inverse operations; use addition to check subtraction.	1	**3.NBT 2.** Fluently add and subtract within 1000 using strategies and algorithms based on place value, properties of operations, and/or the relationship between addition and subtraction.	
Review and practice basic subtraction facts.	1, 4	**3.NBT 2.** Fluently add and subtract within 1000 using strategies and algorithms based on place value, properties of operations, and/or the relationship between addition and subtraction.	
Mentally estimate the difference.	4		
Use mental computation strategies.	8	**3.NBT 2.** Fluently add and subtract within 1000 using strategies and algorithms based on place value, properties of operations, and/or the relationship between addition and subtraction.	

Core Knowledge Sequence Grade 3	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Subtraction with and without regrouping: given two whole numbers of 10,000 or less, find the difference.	1, 4	**3.NBT 2.** Fluently add and subtract within 1000 using strategies and algorithms based on place value, properties of operations, and/or the relationship between addition and subtraction.	
C. Multiplication			
Master basic multiplication facts to 10 x 10.	1, 4	**3.OA 7.** Fluently multiply and divide within 100, using strategies such as the relationship between multiplication and division (e.g., knowing that 8 × 5 = 40, one knows 40 × 5 = 8) or properties of operations. By the end of Grade 3, know from memory all products of two one-digit numbers.	
Mentally multiply, by 10, 100, and 1,000.	8	**3.NBT 3.** Multiply one-digit whole numbers by multiples of 10 in the range 10–90 (e.g., 9 × 80, 5 × 60) using strategies based on place value and properties of operations.	
Multiply two whole numbers, with and without regrouping, in which one factor is 9 or less and the other is a multi-digit number up to three digits.	6, 7, 8	**3.OA 5.** Apply properties of operations as strategies to multiply and divide.2 Examples: If 6 × 4 = 24 is known, then 4 × 6 = 24 is also known. (Commutative property of multiplication.) 3 × 5 × 2 can be found by 3 × 5 = 15, then 15 × 2 = 30, or by 5 × 2 = 10, then 3 × 10 = 30. (Associative property of multiplication.) Knowing that 8 × 5 = 40 and 8 × 2 = 16, one can find 8 × 7 as 8 × (5 + 2) = (8 × 5) + (8 × 2) = 40 + 16 = 56. (Distributive property.)	**4.NBT 5.** Multiply a whole number of up to four digits by a one-digit whole number, and multiply two two-digit numbers, using strategies based on place value and the properties of operations. Illustrate and explain the calculation by using equations, rectangular arrays, and/or area models.
Write numbers in expanded form using multiplication, for example: 9,278 = (9 x 1,000) + (2 x 100) + (7 x 10) + 8.	8		**4.NBT 2.** Read and write multi-digit whole numbers using base-ten numerals, number names, and expanded form. Compare two multi-digit numbers based on meanings of the digits in each place, using >, =, and < symbols to record the results of comparisons.
Estimate a product.	4		
Solve word problems involving multiplication.	2, 4	**3.OA 3.** Use multiplication and division within 100 to solve word problems in situations involving equal groups, arrays, and measurement quantities, e.g., by using drawings and equations with a symbol for the unknown number to represent the problem.	
D. Division			

Core Knowledge Sequence Grade 3	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Understand multiplication and division as inverse operations.	1, 8	**3.OA 6.** Understand division as an unknown-factor problem. For example, find 32 ÷ 8 by finding the number that makes 32 when multiplied by 8. **3.OA 7.** Fluently multiply and divide within 100, using strategies such as the relationship between multiplication and division (e.g., knowing that 8 × 5 = 40, one knows 40 × 5 = 8) or properties of operations. By the end of Grade 3, know from memory all products of two one-digit numbers.	
Know the meaning of dividend, divisor, and quotient.	2		**6.EE 2.** Write, read, and evaluate expressions in which letters stand for numbers. **b.** Identify parts of an expression using mathematical terms (sum, term, product, factor, quotient, coefficient); view one or more parts of an expression as a single entity. For example, describe the expression 2 (8 + 7) as a product of two factors; view (8 + 7) as both a single entity and a sum of two terms.
Know basic division facts to 100 ÷ 10.	1	**3.OA 7.** Fluently multiply and divide within 100, using strategies such as the relationship between multiplication and division (e.g., knowing that 8 × 5 = 40, one knows 40 × 5 = 8) or properties of operations. By the end of Grade 3, know from memory all products of two one-digit numbers.	
Know that you cannot divide by 0.	7		
Know that any number divided by 1 = that number.	7		
Divide two- and three-digit dividends by one-digit divisors.	1, 4		**4.NBT 6.** Find whole-number quotients and remainders with up to four-digit dividends and one-digit divisors, using strategies based on place value, the properties of operations, and/or the relationship between multiplication and division. Illustrate and explain the calculation by using equations, rectangular arrays, and/or area models.
Solve division problems with remainders.	1, 4	**3.OA 3.** Use multiplication and division within 100 to solve word problems in situations involving equal groups, arrays, and measurement quantities, e.g., by using drawings and equations with a symbol for the unknown number to represent the problem.	**4.NBT 6.** Find whole-number quotients and remainders with up to four-digit dividends and one-digit divisors, using strategies based on place value, the properties of operations, and/or the relationship between multiplication and division. Illustrate and explain the calculation by using equations, rectangular arrays, and/or area models.

Core Knowledge Sequence Grade 3	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Check division by multiplying (and adding remainder).	1		
E. Solving Problems and Equations			
Solve two-step word problems.	2	**3.OA 8.** Solve two-step word problems using the four operations. Represent these problems using equations with a letter standing for the unknown quantity. Assess the reasonableness of answers using mental computation and estimation strategies including rounding.	
Solve equations in the form of ____ x 9 = 63; 81 ÷ ____ = 9.	4	**3.OA 4.** Determine the unknown whole number in a multiplication or division equation relating three whole numbers. For example, determine the unknown number that makes the equation true in each of the equations 8 × ? = 48, 5 = ÷ 3, 6 × 6 = ?. **3.OA 6.** Understand division as an unknown-factor problem. For example, find 32 ÷ 8 by finding the number that makes 32 when multiplied by 8.	
Solve problems with more than one operation, as in (43 - 32) x (5 + 3) = ____.	4	**3.OA 8.** Solve two-step word problems using the four operations. Represent these problems using equations with a letter standing for the unknown quantity. Assess the reasonableness of answers using mental computation and estimation strategies including rounding.	
Read and write expressions that use parentheses to indicate order of multiple operations.	6, 7, 8	**3.OA 5.** Apply properties of operations as strategies to multiply and divide.2 Examples: If 6 × 4 = 24 is known, then 4 × 6 = 24 is also known. (Commutative property of multiplication.) 3 × 5 × 2 can be found by 3 × 5 = 15, then 15 × 2 = 30, or by 5 × 2 = 10, then 3 × 10 = 30. (Associative property of multiplication.) Knowing that 8 × 5 = 40 and 8 × 2 = 16, one can find 8 × 7 as 8 × (5 + 2) = (8 × 5) + (8 × 2) = 40 + 16 = 56. (Distributive property.)	

Core Knowledge Sequence Grade 3	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Estimate and measure liquid capacity in cups, pints, quarts, gallons, and liters.	4	**3.MD 2.** Measure and estimate liquid volumes and masses of objects using standard units of grams (g), kilograms (kg), and liters (l).6 Add, subtract, multiply, or divide to solve one-step word problems involving masses or volumes that are given in the same units, e.g., by using drawings (such as a beaker with a measurement scale) to represent the problem.	
Know that 1 quart = 2 pints; 1 gallon = 4 quarts.	7		**4.MD 1.** Know relative sizes of measurement units within one system of units including km, m, cm; kg, g; lb, oz.; l, ml; hr, min, sec. Within a single system of measurement, express measurements in a larger unit in terms of a smaller unit. Record measurement equivalents in a two column table. *For example, know that 1 ft is 12 times as long as 1 in. Express the length of a 4 ft snake as 48 in. Generate a conversion table for feet and inches listing the number pairs (1, 12), (2, 24), (3, 36), ...*
Compare U.S. and metric liquid volumes: quart and liter (one liter is a little more than one quart).	7		**4.MD 1.** Know relative sizes of measurement units within one system of units including km, m, cm; kg, g; lb, oz.; l, ml; hr, min, sec. Within a single system of measurement, express measurements in a larger unit in terms of a smaller unit. Record measurement equivalents in a two column table. *For example, know that 1 ft is 12 times as long as 1 in. Express the length of a 4 ft snake as 48 in. Generate a conversion table for feet and inches listing the number pairs (1, 12), (2, 24), (3, 36), ...*
D. Temperature			
Measure and record temperature in degrees Fahrenheit and Celsius.	**2, 5**		
Know the degree sign: °	**2**		
Identify freezing point of water as 32° F = 0° C.	7		
E. Time			
Read a clock face and tell time to the minute as either a.m. or p.m.; tell time in terms of both "minutes before" and "minutes after" the hour.	**2, 5**	**3.MD 1.** Tell and write time to the nearest minute and measure time intervals in minutes. Solve word problems involving addition and subtraction of time intervals in minutes, e.g., by representing the problem on a number line diagram.	

Core Knowledge Sequence Grade 3	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Compute area in square inches (in2) and square centimeters (cm2).	6, 7, 8	**3.MD 5.** Recognize area as an attribute of plane figures and understand concepts of area measurement. **a.** A square with side length 1 unit, called "a unit square," is said to have "one square unit" of area, and can be used to measure area. **b.** A plane figure which can be covered without gaps or overlaps by n unit squares is said to have an area of n square units. **3.MD 6.** Measure areas by counting unit squares (square cm, square m, square in, square ft, and improvised units). **3.MD 7.** Relate area to the operations of multiplication and addition. **a.** Find the area of a rectangle with whole-number side lengths by tiling it, and show that the area is the same as would be found by multiplying the side lengths. **b.** Multiply side lengths to find areas of rectangles with whole- number side lengths in the context of solving real world and mathematical problems, and represent whole-number products as rectangular areas in mathematical reasoning. **c.** Use tiling to show in a concrete case that the area of a rectangle with whole-number side lengths a and b + c is the sum of a × b and a × c. Use area models to represent the distributive property in mathematical reasoning. **d.** Recognize area as additive. Find areas of rectilinear figures by decomposing them into non-overlapping rectangles and adding the areas of the non-overlapping parts, applying this technique to solve real world problems.	
Recognize and draw congruent figures; identify a line of symmetry, and create symmetric figures.	7		**4.G 3.** Recognize a line of symmetry for a two-dimensional figure as a line across the figure such that the figure can be folded along the line into matching parts. Identify line-symmetric figures and draw lines of symmetry.
Identify solid figures: sphere, cube, rectangular solid, pyramid, cone, cylinder.	7		**K.G 3.** Identify shapes as two-dimensional (lying in a plane, "flat") or three dimensional ("solid").

Core Knowledge Sequence Grade 4	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
I. Numbers and Number Sense			
Read and write numbers (in digits and words) up to nine digits.	2	**4.NBT 2.** Read and write multi-digit whole numbers using base-ten numerals, number names, and expanded form. Compare two multi-digit numbers based on meanings of the digits in each place, using >, =, and < symbols to record the results of comparisons.	
Recognize place value up to hundred millions.	6	**4. NBT. 1.** Recognize that in a multi-digit whole number, a digit in one place represents ten times what it represents in the place to its right. For example, recognize that 700 ÷ 70 = 10 by applying concepts of place value and division.	
Order and compare numbers to 999,999,999 using the signs <, >, and = .	8	**4.NBT 2.** Read and write multi-digit whole numbers using base-ten numerals, number names, and expanded form. Compare two multi-digit numbers based on meanings of the digits in each place, using >, =, and < symbols to record the results of comparisons.	**6.EE 8.** Write an inequality of the form x > c or x < c to represent a constraint or condition in a real-world or mathematical problem. Recognize that inequalities of the form x > c or x < c have infinitely many solutions; represent solutions of such inequalities on number line diagrams.
Write numbers in expanded form.	8	**4.NBT 2.** Read and write multi-digit whole numbers using base-ten numerals, number names, and expanded form. Compare two multi-digit numbers based on meanings of the digits in each place, using >, =, and < symbols to record the results of comparisons.	
Use a number line; locate positive and negative whole numbers on a number line.	5		**2. MD 6.** Represent whole numbers as lengths from 0 on a number line diagram with equally spaced points corresponding to the numbers 0, 1, 2, ..., and represent whole-number sums and differences within 100 on a number line diagram.
Round to the nearest ten; to the nearest hundred; to the nearest thousand.	6	**4.NBT 3.** Use place value understanding to round multi-digit whole numbers to any place.	

Core Knowledge Sequence Grade 4	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Know the meanings of multiple, factor, prime number, and composite number.	2	**4.OA 4.** Find all factor pairs for a whole number in the range 1–100. Recognize that a whole number is a multiple of each of its factors. Determine whether a given whole number in the range 1–100 is a multiple of a given one-digit number. Determine whether a given whole number in the range 1–100 is prime or composite.	
II. Fractions and Decimals			
A. Fractions			
Recognize fractions to one-twelfth.	2		**3.NF 1.** Understand a fraction 1/b as the quantity formed by 1 part when a whole is partitioned into b equal parts; understand a fraction a/b as the quantity formed by a parts of size 1/b.
Identify numerator and denominator.	2		**3.NF 1.** Understand a fraction 1/b as the quantity formed by 1 part when a whole is partitioned into b equal parts; understand a fraction a/b as the quantity formed by a parts of size 1/b.
Write mixed numbers; change improper fractions to mixed numbers and vice versa.	8	**4.NF 3.** Use place value understanding to round multi-digit whole numbers to any place. **b.** Decompose a fraction into a sum of fractions with the same denominator in more than one way, recording each decomposition by an equation. Justify decompositions, e.g., by using a visual fraction model. Examples: 3/8 = 1/8 + 1/8 + 1/8 ; 3/8 = 1/8 + 2/8 ; 2 1/8 = 1 + 1 + 1/8 = 8/8 + 8/8 + 1/8.	
Recognize equivalent fractions (for example, ½ = 3/6).	8	**4.NF 1.** Explain why a fraction a/b is equivalent to a fraction (n × a)/(n × b) by using visual fraction models, with attention to how the number and size of the parts differ even though the two fractions themselves are the same size. Use this principle to recognize and generate equivalent fractions.	
Put fractions in lowest terms.	8		**3.NF 3**Explain equivalence of fractions in special cases, and compare fractions by reasoning about their size. a. Understand two fractions as equivalent (equal) if they are the same size, or the same point on a number line. b. Recognize and generate simple equivalent fractions, e.g., 1/2 = 2/4, 4/6 = 2/3). Explain why the fractions are equivalent, e.g., by using a visual fraction model.

Core Knowledge Sequence Grade 4	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Rename fractions with unlike denominators to fractions with common denominators.	8	**4.NF 2.** Compare two fractions with different numerators and different denominators, e.g., by creating common denominators or numerators, or by comparing to a benchmark fraction such as 1/2. Recognize that comparisons are valid only when the two fractions refer to the same whole. Record the results of comparisons with symbols >, =, or <, and justify the conclusions, e.g., by using a visual fraction model.	
Compare fractions with like and unlike denominators, using the signs <, >, and = .	8	**4.NF 2.** Compare two fractions with different numerators and different denominators, e.g., by creating common denominators or numerators, or by comparing to a benchmark fraction such as 1/2. Recognize that comparisons are valid only when the two fractions refer to the same whole. Record the results of comparisons with symbols >, =, or <, and justify the conclusions, e.g., by using a visual fraction model. **4.NF 5.** Express a fraction with denominator 10 as an equivalent fraction with denominator 100, and use this technique to add two fractions with respective denominators 10 and 100.4 For example, express 3/10 as 30/100, and add 3/10 + 4/100 = 34/100.	
Solve problems in the form of 2/3 = 8/12	4	**4.NF 2.** Compare two fractions with different numerators and different denominators, e.g., by creating common denominators or numerators, or by comparing to a benchmark fraction such as 1/2. Recognize that comparisons are valid only when the two fractions refer to the same whole. Record the results of comparisons with symbols >, =, or <, and justify the conclusions, e.g., by using a visual fraction model.	

Core Knowledge Sequence Grade 4	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Add and subtract fractions with like denominators.	1, 4	**4.NF 3.** Understand a fraction a/b with a > 1 as a sum of fractions 1/b. **a.** Understand addition and subtraction of fractions as joining and separating parts referring to the same whole. **c.** Add and subtract mixed numbers with like denominators, e.g., by replacing each mixed number with an equivalent fraction, and/or by using properties of operations and the relationship between addition and subtraction. **d.** Solve word problems involving addition and subtraction of fractions referring to the same whole and having like denominators, e.g., by using visual fraction models and equations to represent the problem.	
Express simple outcomes as fractions (for example, 3 out of 4 as 3/4).	8		
B. Decimals			
Read and write decimals to the nearest thousandth.	6		**5.NBT 3.** Read, write, and compare decimals to thousandths. **a.** Read and write decimals to thousandths using base-ten numerals, number names, and expanded form, e.g., 347.392 = 3 × 100 + 4 × 10 + 7 × 1 + 3 × (1/10) + 9 × (1/100) + 2 × (1/1000).
Read and write decimals as fractions (for example, 0.39 = 39/100).	8	**4.NF 6.** Use decimal notation for fractions with denominators 10 or 100. For example, rewrite 0.62 as 62/100; describe a length as 0.62 meters; locate 0.62 on a number line diagram.	
Write decimal equivalents for halves, quarters, eighths, and tenths.	8	**4.NF 6.** Use decimal notation for fractions with denominators 10 or 100. For example, rewrite 0.62 as 62/100; describe a length as 0.62 meters; locate 0.62 on a number line diagram.	
Compare fractions to decimals using the signs <, >, and =.	8	**4.NF 7.** Compare two decimals to hundredths by reasoning about their size. Recognize that comparisons are valid only when the two decimals refer to the same whole. Record the results of comparisons with the symbols >, =, or <, and justify the conclusions, e.g., by using a visual model.	

Core Knowledge Sequence Grade 4	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Write decimals in expanded form.	8		**5.NBT 3.** Read, write, and compare decimals to thousandths. **a.** Read and write decimals to thousandths using base-ten numerals, number names, and expanded form, e.g., $347.392 = 3 \times 100 + 4 \times 10 + 7 \times 1 + 3 \times (1/10) + 9 \times (1/100) + 2 \times (1/1000)$.
Round decimals to the nearest tenth; to the nearest hundredth.	6		**5.NBT 4.** Use place value understanding to round decimals to any place.
Compare decimals, using the signs <, >, and = .	6	**4.NF 7.** Compare two decimals to hundredths by reasoning about their size. Recognize that comparisons are valid only when the two decimals refer to the same whole. Record the results of comparisons with the symbols >, =, or <, and justify the conclusions, e.g., by using a visual model.	
Read and write decimals on a number line.	6	**4.NF 6.** Use decimal notation for fractions with denominators 10 or 100. For example, rewrite 0.62 as 62/100; describe a length as 0.62 meters; locate 0.62 on a number line diagram.	**3.NF 2.** Understand a fraction as a number on the number line; represent fractions on a number line diagram. **a.** Represent a fraction 1/b on a number line diagram by defining the interval from 0 to 1 as the whole and partitioning it into b equal parts. Recognize that each part has size 1/b and that the endpoint of the part based at 0 locates the number 1/b on the number line. **b.** Represent a fraction a/b on a number line diagram by marking off a lengths 1/b from 0. Recognize that the resulting interval has size a/b and that its endpoint locates the number a/b on the number line.
Add and subtract with decimal numbers to two places.	1, 4		**5.NBT 7.** Add, subtract, multiply, and divide decimals to hundredths, using concrete models or drawings and strategies based on place value, properties of operations, and/or the relationship between addition and subtraction; relate the strategy to a written method and explain the reasoning used.
III. Money			
Solve problems involving making change in amounts up to $100.00.	1, 4		**2.MD 8.** Solve word problems involving dollar bills, quarters, dimes, nickels, and pennies, using $ and ¢ symbols appropriately. *Example: If you have 2 dimes and 3 pennies, how many cents do you have?*

Core Knowledge Sequence Grade 4	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Solve multiplication and division problems with money.	1, 4	**4.MD 2.** Use the four operations to solve word problems involving distances, intervals of time, liquid volumes, masses of objects, and money, including problems involving simple fractions or decimals, and problems that require expressing measurements given in a larger unit in terms of a smaller unit. Represent measurement quantities using diagrams such as number line diagrams that feature a measurement scale.	
IV. Computation			
A. Multiplication			
Review and reinforce basic multiplication facts to 10 x 10.	1, 4		**3.OA 7.** Fluently multiply and divide within 100, using strategies such as the relationship between multiplication and division (e.g., knowing that 8 × 5 = 40, one knows 40 × 5 = 8) or properties of operations. By the end of Grade 3, know from memory all products of two one-digit numbers.
Mentally multiply by 10, 100, and 1,000.	1, 4	**4.NBT 5.** Multiply a whole number of up to four digits by a one-digit whole number, and multiply two two-digit numbers, using strategies based on place value and the properties of operations. Illustrate and explain the calculation by using equations, rectangular arrays, and/or area models.	**3.NBT 3.** Multiply one-digit whole numbers by multiples of 10 in the range 10–90 (e.g., 9 × 80, 5 × 60) using strategies based on place value and properties of operations. **5.NBT 2.** Explain patterns in the number of zeros of the product when multiplying a number by powers of 10, and explain patterns in the placement of the decimal point when a decimal is multiplied or divided by a power of 10. Use whole-number exponents to denote powers of 10.
Identify multiples of a given number; common multiples of two given numbers.	1, 4		
Multiply by two-digit and three-digit numbers.	1, 4	**4.NBT 5.** Multiply a whole number of up to four digits by a one-digit whole number, and multiply two two-digit numbers, using strategies based on place value and the properties of operations. Illustrate and explain the calculation by using equations, rectangular arrays, and/or area models.	
Write numbers in expanded form using multiplication.	8	**4.NBT 2.** Read and write multi-digit whole numbers using base-ten numerals, number names, and expanded form. Compare two multi-digit numbers based on meanings of the digits in each place, using >, =, and < symbols to record the results of comparisons.	
Estimate a product.	4		

Core Knowledge Sequence Grade 4	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Use mental computation strategies for multiplication, such as breaking a problem into partial products, for example: 3 x 27 = (3 x 20) + (3 x 7) = 60 + 21 = 81.	8	**4.NBT 5.** Multiply a whole number of up to four digits by a one-digit whole number, and multiply two two-digit numbers, using strategies based on place value and the properties of operations. Illustrate and explain the calculation by using equations, rectangular arrays, and/or area models.	
Check multiplication by changing the order of the factors.	1	**4.OA 1.** Interpret a multiplication equation as a comparison, e.g., interpret 35 = 5 × 7 as a statement that 35 is 5 times as many as 7 and 7 times as many as 5. Represent verbal statements of multiplicative comparisons as multiplication equations.	
Multiply three factors in any given order.	1, 7		
Solve word problems involving multiplication.	2	**4.OA 2.** Multiply or divide to solve word problems involving multiplicative comparison, e.g., by using drawings and equations with a symbol for the unknown number to represent the problem, distinguishing multiplicative comparison from additive comparison. **4.OA 3.** Solve multistep word problems posed with whole numbers and having whole-number answers using the four operations, including problems in which remainders must be interpreted. Represent these problems using equations with a letter standing for the unknown quantity. Assess the reasonableness of answers using mental computation and estimation strategies including rounding.	
B. Division			

Core Knowledge Sequence Grade 4	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Identify different ways of writing division problems: 28 ÷ 7 7)28 28/7	8		
Identify factors of a given number; common factors of two given numbers.	8	**4.OA 4.** Find all factor pairs for a whole number in the range 1–100. Recognize that a whole number is a multiple of each of its factors. Determine whether a given whole number in the range 1–100 is a multiple of a given one-digit number. Determine whether a given whole number in the range 1–100 is prime or composite.	
Review: you cannot divide by 0; any number divided by 1 = that number.	7		
Estimate the quotient.	4		
Divide dividends up to four-digits by one-digit and two-digit divisors.	1, 4	**4.NBT 6.** Find whole-number quotients and remainders with up to four-digit dividends and one-digit divisors, using strategies based on place value, the properties of operations, and/or the relationship between multiplication and division. Illustrate and explain the calculation by using equations, rectangular arrays, and/or area models.	
Solve division problems with remainders.	1, 4	**4.OA 3.** Solve multistep word problems posed with whole numbers and having whole-number answers using the four operations, including problems in which remainders must be interpreted. Represent these problems using equations with a letter standing for the unknown quantity. Assess the reasonableness of answers using mental computation and estimation strategies including rounding.	
Check division by multiplying (and adding remainder).	1		
C. Solving Problems and Equations			

Core Knowledge Sequence Grade 4	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Solve two-step word problems.	1, 4	**4.OA 3.** Solve multistep word problems posed with whole numbers and having whole-number answers using the four operations, including problems in which remainders must be interpreted. Represent these problems using equations with a letter standing for the unknown quantity. Assess the reasonableness of answers using mental computation and estimation strategies including rounding.	
Solve equations in the form of ____ x 9 = 63; 81 ÷ ____ = 9.	6, 7, 8		**3.OA 4.** Determine the unknown whole number in a multiplication or division equation relating three whole numbers. For example, determine the unknown number that makes the equation true in each of the equations 8 × ? = 48, 5 = ÷ 3, 6 × 6 = ?. **3.OA 5.** Apply properties of operations as strategies to multiply and divide.2 Examples: If 6 × 4 = 24 is known, then 4 × 6 = 24 is also known. (Commutative property of multiplication.) 3 × 5 × 2 can be found by 3 × 5 = 15, then 15 × 2 = 30, or by 5 × 2 = 10, then 3 × 10 = 30. (Associative property of multiplication.) Knowing that 8 × 5 = 40 and 8 × 2 = 16, one can find 8 × 7 as 8 × (5 + 2) = (8 × 5) + (8 × 2) = 40 + 16 = 56. (Distributive property.) **3.OA 6.** Understand division as an unknown-factor problem. For example, find 32 ÷ 8 by finding the number that makes 32 when multiplied by 8.
Solve problems with more than one operation, as in (72 ÷ 9) x (36 ÷ 4) = ____	1, 4	**4.OA 3.** Solve multistep word problems posed with whole numbers and having whole-number answers using the four operations, including problems in which remainders must be interpreted. Represent these problems using equations with a letter standing for the unknown quantity. Assess the reasonableness of answers using mental computation and estimation strategies including rounding.	
Equality properties Know that equals added to equals are equal. Know that equals multiplied by equals are equal.	7		

Core Knowledge Sequence Grade 4	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Use letters to stand for any number, as in working with a formula (for example, area of rectangle: A = L x W).	2		**6. EE 2.** Write, read, and evaluate expressions in which letters stand for numbers. **a.** Write expressions that record operations with numbers and with letters standing for numbers. *For example, express the calculation "Subtract y from 5" as 5 – y.* **c.** Evaluate expressions at specific values of their variables. Include expressions that arise from formulas used in real-world problems. Perform arithmetic operations, including those involving whole number exponents, in the conventional order when there are no parentheses to specify a particular order (Order of Operations). *For example, use the formulas V = s3 and A = 6 s2 to find the volume and surface area of a cube with sides of length s = 1/2.*
V. Measurement			
Linear measure: estimate and make linear measurements in yards, feet, and inches (to 1/8 in.); and in meters, centimeters, and millimeters.	4	**4.MD 1.** Know relative sizes of measurement units within one system of units including km, m, cm; kg, g; lb, oz.; l, ml; hr, min, sec. Within a single system of measurement, express measurements in a larger unit in terms of a smaller unit. Record measurement equivalents in a two- column table. For example, know that 1 ft is 12 times as long as 1 in. Express the length of a 4 ft snake as 48 in. Generate a conversion table for feet and inches listing the number pairs (1, 12), (2, 24), (3, 36), ...	
Weight: estimate and measure weight in pounds and ounces; grams and kilograms.	4	**4.MD 1.** Know relative sizes of measurement units within one system of units including km, m, cm; kg, g; lb, oz.; l, ml; hr, min, sec. Within a single system of measurement, express measurements in a larger unit in terms of a smaller unit. Record measurement equivalents in a two- column table. For example, know that 1 ft is 12 times as long as 1 in. Express the length of a 4 ft snake as 48 in. Generate a conversion table for feet and inches listing the number pairs (1, 12), (2, 24), (3, 36), ...	

Core Knowledge Sequence Grade 4	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Capacity (volume): estimate and measure liquid capacity in teaspoons, tablespoons, cups, pints, quarts, gallons; and in milliliters and liters.	4	**4.MD 1.** Know relative sizes of measurement units within one system of units including km, m, cm; kg, g; lb, oz.; l, ml; hr, min, sec. Within a single system of measurement, express measurements in a larger unit in terms of a smaller unit. Record measurement equivalents in a two- column table. For example, know that 1 ft is 12 times as long as 1 in. Express the length of a 4 ft snake as 48 in. Generate a conversion table for feet and inches listing the number pairs (1, 12), (2, 24), (3, 36), ...	
Know the following equivalences among U. S. customary units of measurement, and solve problems involving changing units of measurement: Linear measure 1 ft. = 12 in. 1 yd. = 3 ft. = 36 in. 1 mi. = 5,280 ft. 1 mi. = 1,760 yd. Weight 1 lb. = 16 oz. 1 ton = 2,000 lb. Capacity (volume) 1 cup = 8 fl. oz. (fluid ounces) 1 pt. = 2 c. 1 qt. = 2 pt. 1 gal. = 4 qt.	2	**4.MD 2.** Use the four operations to solve word problems involving distances, intervals of time, liquid volumes, masses of objects, and money, including problems involving simple fractions or decimals, and problems that require expressing measurements given in a larger unit in terms of a smaller unit. Represent measurement quantities using diagrams such as number line diagrams that feature a measurement scale.	

Core Knowledge Sequence Grade 4	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Know the following equivalences among metric units of measurement, and solve problems involving changing units of measurement: Linear measure 1 cm = 10 mm (millimeters) 1 m = 1,000 mm 1 m = 100 cm 1 km = 1,000 m Mass 1 cg (centigram) = 10 mg (milligrams) 1 g = 1,000 mg 1 g = 100 cg 1 kg = 1,000 g Capacity (volume) 1 cl (centiliter) = 10 ml (milliliters) 1 liter = 1,000 ml 1 liter = 100 cl	2	**4.MD 2.** Use the four operations to solve word problems involving distances, intervals of time, liquid volumes, masses of objects, and money, including problems involving simple fractions or decimals, and problems that require expressing measurements given in a larger unit in terms of a smaller unit. Represent measurement quantities using diagrams such as number line diagrams that feature a measurement scale.	
Time: solve problems on elapsed time.	2	**4.MD 2.** Use the four operations to solve word problems involving distances, intervals of time, liquid volumes, masses of objects, and money, including problems involving simple fractions or decimals, and problems that require expressing measurements given in a larger unit in terms of a smaller unit. Represent measurement quantities using diagrams such as number line diagrams that feature a measurement scale.	
VI. Geometry			
Identify and draw points, segments, rays, lines.	5	**4.G 1.** Draw points, lines, line segments, rays, angles (right, acute, obtuse), and perpendicular and parallel lines. Identify these in two-dimensional figures.	
Identify and draw lines: horizontal; vertical; perpendicular; parallel; intersecting.	7	**4.G 1.** Draw points, lines, line segments, rays, angles (right, acute, obtuse), and perpendicular and parallel lines. Identify these in two-dimensional figures.	

Core Knowledge Sequence Grade 4	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Identify angles; identify angles as right, acute, or obtuse.	7	**4.G 1.** Draw points, lines, line segments, rays, angles (right, acute, obtuse), and perpendicular and parallel lines. Identify these in two-dimensional figures. **4.G 2.** Classify two-dimensional figures based on the presence or absence of parallel or perpendicular lines, or the presence or absence of angles of a specified size. Recognize right triangles as a category, and identify right triangles. **4.MD 5.** Recognize angles as geometric shapes that are formed wherever two rays share a common endpoint, and understand concepts of angle measurement: **a.** An angle is measured with reference to a circle with its center at the common endpoint of the rays, by considering the fraction of the circular arc between the points where the two rays intersect the circle. An angle that turns through 1/360 of a circle is called a "one-degree angle," and can be used to measure angles. **b.** An angle that turns through n one-degree angles is said to have an angle measure of n degrees.	
Identify polygons: Triangle, quadrilateral, pentagon, hexagon, and octagon (regular) Parallelogram, trapezoid, rectangle, square	7		
Identify and draw diagonals of quadrilaterals.	7		**3.G 1.** Understand that shapes in different categories (e.g., rhombuses, rectangles, and others) may share attributes (e.g., having four sides), and that the shared attributes can define a larger category (e.g., quadrilaterals). Recognize rhombuses, rectangles, and squares as examples of quadrilaterals, and draw examples of quadrilaterals that do not belong to any of these subcategories.
Circles: Identify radius (plural: radii) and diameter; radius = ½ diameter	7		

Core Knowledge Sequence Grade 5	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
I. Numbers and Number Sense			
Read and write numbers (in digits and words) up to the billions.	**1, 2**		**4.NBT 2.** Read and write multi-digit whole numbers using base-ten numerals, number names, and expanded form. Compare two multi-digit numbers based on meanings of the digits in each place, using >, =, and < symbols to record the results of comparisons.
Recognize place value up to billions.	**6**	**5.NBT 1.** Recognize that in a multi-digit number, a digit in one place represents 10 times as much as it represents in the place to its right and 1/10 of what it represents in the place to its left.	
Order and compare numbers to 999,999,999 using the signs <, >, and = .	**8**		**4.NBT 2.** Read and write multi-digit whole numbers using base-ten numerals, number names, and expanded form. Compare two multi-digit numbers based on meanings of the digits in each place, using >, =, and < symbols to record the results of comparisons.
Write numbers in expanded form.	**8**		**4.NBT 2.** Read and write multi-digit whole numbers using base-ten numerals, number names, and expanded form. Compare two multi-digit numbers based on meanings of the digits in each place, using >, =, and < symbols to record the results of comparisons.

Core Knowledge Sequence Grade 5	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Integers Locate positive and negative integers on a number line. Compare integers using the symbols <, >, = . Know that the sum of an integer and its opposite is 0. Add and subtract positive and negative integers.	7		**6.NS 5.** Understand that positive and negative numbers are used together to describe quantities having opposite directions or values (e.g., temperature above/below zero, elevation above/below sea level, credits/debits, positive/negative electric charge); use positive and negative numbers to represent quantities in real-world contexts, explaining the meaning of 0 in each situation. **6.NS 6.** Understand a rational number as a point on the number line. Extend number line diagrams and coordinate axes familiar from previous grades to represent points on the line and in the plane with negative number coordinates. **a.** Recognize opposite signs of numbers as indicating locations on opposite sides of 0 on the number line; recognize that the opposite of the opposite of a number is the number itself, e.g., $-(-3) = 3$, and that 0 is its own opposite. **b.** Understand signs of numbers in ordered pairs as indicating locations in quadrants of the coordinate plane; recognize that when two ordered pairs differ only by signs, the locations of the points are related by reflections across one or both axes. **c.** Find and position integers and other rational numbers on a horizontal or vertical number line diagram; find and position pairs of integers and other rational numbers on a coordinate plane.
Using a number line, locate positive and negative whole numbers.	5		**6.NS 6.** Understand a rational number as a point on the number line. Extend number line diagrams and coordinate axes familiar from previous grades to represent points on the line and in the plane with negative number coordinates. **a.** Recognize opposite signs of numbers as indicating locations on opposite sides of 0 on the number line; recognize that the opposite of the opposite of a number is the number itself, e.g., $-(-3) = 3$, and that 0 is its own opposite. **b.** Understand signs of numbers in ordered pairs as indicating locations in quadrants of the coordinate plane; recognize that when two ordered pairs differ only by signs, the locations of the points are related by reflections across one or both axes. **c.** Find and position integers and other rational numbers on a horizontal or vertical number line diagram; find and position pairs of integers and other rational numbers on a coordinate plane.

Core Knowledge Sequence Grade 5	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Round to the nearest ten; to the nearest hundred; to the nearest thousand; to the nearest hundred thousand.	**6**		**3.NBT 1** Use place value understanding to round whole numbers to the nearest 10 or 100. **4.NBT 3** Use place value understanding to round multi-digit whole numbers to any place.
Exponents Review perfect squares and square roots to 144; recognize the square root sign, √. Using the terms squared and cubed and to the nth power, read and evaluate numerical expressions with exponents. Identify the powers of ten up to 10^6.	7	**5.NBT 2.** Explain patterns in the number of zeros of the product when multiplying a number by powers of 10, and explain patterns in the placement of the decimal point when a decimal is multiplied or divided by a power of 10. Use whole-number exponents to denote powers of 10.	**6.EE 1.** Write and evaluate numerical expressions involving whole-number exponents. **8.EE 3.** Use numbers expressed in the form of a single digit times an integer power of 10 to estimate very large or very small quantities, and to express how many times as much one is than the other. For example, estimate the population of the United States as 3 × 108 and the population of the world as 7 × 109, and determine that the world population is more than 20 times larger.
Identify a set and the members of a set, as indicated by { }.	**2**	**5.OA 1.** Use parentheses, brackets, or braces in numerical expressions, and evaluate expressions with these symbols.	
Identify numbers under 100 as prime or composite.	7		**4.OA 4.** Find all factor pairs for a whole number in the range 1–100. Recognize that a whole number is a multiple of each of its factors. Determine whether a given whole number in the range 1–100 is a multiple of a given one-digit number. Determine whether a given whole number in the range 1–100 is prime or composite.
Identify prime factors of numbers to 100 and write using exponential notation for multiple primes.	7		**4.OA 4.** Find all factor pairs for a whole number in the range 1–100. Recognize that a whole number is a multiple of each of its factors. Determine whether a given whole number in the range 1–100 is a multiple of a given one-digit number. Determine whether a given whole number in the range 1–100 is prime or composite.
Determine the greatest common factor (GCF) of given numbers.	**6, 7, 8**		**6.NS 4.** Find the greatest common factor of two whole numbers less than or equal to 100 and the least common multiple of two whole numbers less than or equal to 12. Use the distributive property to express a sum of two whole numbers 1–100 with a common factor as a multiple of a sum of two whole numbers with no common factor. *For example, express 36 + 8 as 4 (9 + 2).*

Core Knowledge Sequence Grade 5	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Recognize equivalent fractions (for example, ½ = 3/6).	**8**	**5.NF 1.** Add and subtract fractions with unlike denominators (including mixed numbers) by replacing given fractions with equivalent fractions in such a way as to produce an equivalent sum or difference of fractions with like denominators. For example, 2/3 + 5/4 = 8/12 + 15/12 = 23/12. (In general, a/b + c/d = (ad + bc)/bd.)	
Put fractions in lowest terms.	**6, 7, 8**		**6.NS 4.** Find the greatest common factor of two whole numbers less than or equal to 100 and the least common multiple of two whole numbers less than or equal to 12. Use the distributive property to express a sum of two whole numbers 1–100 with a common factor as a multiple of a sum of two whole numbers with no common factor. *For example, express 36 + 8 as 4 (9 + 2).*
Compare fractions with like and unlike denominators, using the signs <, >, and = .	**8**	**5.NF 5.** Interpret multiplication as scaling (resizing), by: **a.** Comparing the size of a product to the size of one factor on the basis of the size of the other factor, without performing the indicated multiplication.	
Identify the reciprocal of a given fraction; know that the product of a given number and its reciprocal = 1.	**7**		
Add and subtract mixed numbers and fractions with like and unlike denominators.	**1, 4**	**5.NF 1.** Add and subtract fractions with unlike denominators (including mixed numbers) by replacing given fractions with equivalent fractions in such a way as to produce an equivalent sum or difference of fractions with like denominators. For example, 2/3 + 5/4 = 8/12 + 15/12 = 23/12. (In general, a/b + c/d = (ad + bc)/bd.)	
Multiply and divide fractions.	**1, 4**	**5.NF 4.** Apply and extend previous understandings of multiplication to multiply a fraction or whole number by a fraction. **a.** Interpret the product (a/b) × q as a parts of a partition of q into b equal parts; equivalently, as the result of a sequence of operations a × q × b. For example, use a visual fraction model to show (2/3) × 4 = 8/3, and create a story context for this equation. Do the same with (2/3) × (4/5) = 8/15. (In general, (a/b) × (c/d) = ac/bd.) **b.** Find the area of a rectangle with fractional	**4.NF 4.** Apply and extend previous understandings of multiplication to multiply a fraction by a whole number. **a.** Understand a fraction a/b as a multiple of 1/b. For example, use a visual fraction model to represent 5/4 as the product 5 × (1/4), recording the conclusion by the equation 5/4 = 5 × (1/4). **b.** Understand a multiple of a/b as a multiple of 1/b, and use this understanding to multiply a fraction by a whole number. For example, use a visual fraction model to express 3 × (2/5) as 6 × (1/5), recognizing this product as 6/5. (In general, n × (a/b) = (n ×

Core Knowledge Sequence Grade 5	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
		side lengths by tiling it with unit squares of the appropriate unit fraction side lengths, and show that the area is the same as would be found by multiplying the side lengths. Multiply fractional side lengths to find areas of rectangles, and represent fraction products as rectangular areas. **5.NF 5.** Interpret multiplication as scaling (resizing), by: **b.** Explaining why multiplying a given number by a fraction greater than 1 results in a product greater than the given number (recognizing multiplication by whole numbers greater than 1 as a familiar case); explaining why multiplying a given number by a fraction less than 1 results in a product smaller than the given number; and relating the principle of fraction equivalence a/b = (n×a)/(n×b) to the effect of multiplying a/b by 1. **5.NF 7.** Apply and extend previous understandings of division to divide unit fractions by whole numbers and whole numbers by unit fractions. **a.** Interpret division of a unit fraction by a non-zero whole number, and compute such quotients. For example, create a story context for (1/3) ÷ 4, and use a visual fraction model to show the quotient. Use the relationship between multiplication and division to explain that (1/3) ÷ 4 = 1/12 because (1/12) × 4 = 1/3. **b.** Interpret division of a whole number by a unit fraction, and compute such quotients. For example, create a story context for 4 ÷ (1/5), and use a visual fraction model to show the quotient. Use the relationship between multiplication and division to explain that 4 ÷ (1/5) = 20 because 20 × (1/5) = 4. **c.** Solve real world problems involving division of unit fractions by non-zero whole numbers and division of whole numbers by unit fractions, e.g., by using visual fraction models and equations to represent the problem. For example, how much chocolate will each person get if 3 people share 1/2 lb of chocolate equally? How many 1/3-cup servings are in 2 cups of raisins?	a)/b.) **c.** Solve word problems involving multiplication of a fraction by a whole number, e.g., by using visual fraction models and equations to represent the problem. For example, if each person at a party will eat 3/8 of a pound of roast beef, and there will be 5 people at the party, how many pounds of roast beef will be needed? Between what two whole numbers does your answer lie?

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Add and subtract fractions with like and unlike denominators.	1, 4	**5.NF 1.** Add and subtract fractions with unlike denominators (including mixed numbers) by replacing given fractions with equivalent fractions in such a way as to produce an equivalent sum or difference of fractions with like denominators. For example, 2/3 + 5/4 = 8/12 + 15/12 = 23/12. (In general, a/b + c/d = (ad + bc)/bd.)	
Add and subtract mixed numbers and fractions; multiply mixed numbers and fractions.	1, 4	**5.NF 1.** Add and subtract fractions with unlike denominators (including mixed numbers) by replacing given fractions with equivalent fractions in such a way as to produce an equivalent sum or difference of fractions with like denominators. For example, 2/3 + 5/4 = 8/12 + 15/12 = 23/12. (In general, a/b + c/d = (ad + bc)/bd.) **5.NF 2.** Solve word problems involving addition and subtraction of fractions referring to the same whole, including cases of unlike denominators, e.g., by using visual fraction models or equations to represent the problem. Use benchmark fractions and number sense of fractions to estimate mentally and assess the reasonableness of answers. For example, recognize an incorrect result 2/5 + 1/2 = 3/7, by observing that 3/7 < 1/2. **5.NF 3.** Interpret a fraction as division of the numerator by the denominator (a/b = a × b). Solve word problems involving division of whole numbers leading to answers in the form of fractions or mixed numbers, e.g., by using visual fraction models or equations to represent the problem. For example, interpret 3/4 as the result of dividing 3 by 4, noting that 3/4 multiplied by 4 equals 3, and that when 3 wholes are shared equally among 4 people each person has a share of size 3/4. If 9 people want to share a 50-pound sack of rice equally by weight, how many pounds of rice should each person get? Between what two whole numbers does your answer lie? **5 NF 6.** Solve real world problems involving multiplication of fractions and mixed numbers, e.g., by using visual fraction models or equations to represent the problem.	
Round fractions to the nearest whole number.	6		

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Write fractions as decimals (e.g., ¼ = 0.25; 17/25 = 0.68; □ = 0.3333. . . or 0.33, rounded to the nearest hundredth).			**4.NF 6.** Use decimal notation for fractions with denominators 10 or 100. *For* example, rewrite 0.62 as 62/100; describe a length as 0.62 meters; locate 0.62 on a number line diagram.
B. Decimals			
Read, write, and order decimals to the nearest ten-thousandth.	**6**	**5.NBT 3.** Read, write, and compare decimals to thousandths.	
Write decimals in expanded form.	**8**	**5.NBT 3.** Read, write, and compare decimals to thousandths. **a.** Read and write decimals to thousandths using base-ten numerals, number names, and expanded form, e.g., 347.392 = 3 × 100 + 4 × 10 + 7 × 1 + 3 × (1/10) + 9 × (1/100) + 2 × (1/1000).	
Read and write decimals on a number line.	**1**		**4.NF 6** Use decimal notation for fractions with denominators 10 or 100. For example, rewrite 0.62 as 62/100; describe a length as 0.62 meters; locate 0.62 on a number line diagram.
Round decimals (and decimal quotients) to the nearest tenth; to the nearest hundredth; to the nearest thousandth.	**4**	**5.NBT 4.** Use place value understanding to round decimals to any place.	
Estimate decimal sums, differences, and products by rounding.	**4**		
Add and subtract decimals through ten-thousandths.	**1, 4**	**5.NBT 7.** Add, subtract, multiply, and divide decimals to hundredths, using concrete models or drawings and strategies based on place value, properties of operations, and/or the relationship between addition and subtraction; relate the strategy to a written method and explain the reasoning used.	
Multiply decimals: by 10, 100, and 1,000; by another decimal.	**1, 4**	**5.NBT 7.** Add, subtract, multiply, and divide decimals to hundredths, using concrete models or drawings and strategies based on place value, properties of operations, and/or the relationship between addition and subtraction; relate the strategy to a written method and explain the reasoning used.	

Core Knowledge Sequence Grade 5	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Area Review the formula for the area of a rectangle (Area = length x width) and solve problems involving finding area in a variety of square units (such as mi^2; yd@; ft^2; in^2; km@; m^2; cm^2; mm@). Find the area of triangles, using the formula A = ½(b x h). Find the area of a parallelogram using the formula A = b x h. Find the area of an irregular figure (such as a trapezoid) by dividing into regular figures for which you know how to find the area. Compute volume of rectangular prisms in cubic units (cm3, in3), using the formula V = l x w x h. Find the surface area of a rectangular prism.	6, 7, 8	**5.MD 3.** Recognize volume as an attribute of solid figures and understand concepts of volume measurement. **a.** A cube with side length 1 unit, called a "unit cube," is said to have "one cubic unit" of volume, and can be used to measure volume. **b.** A solid figure which can be packed without gaps or overlaps using n unit cubes is said to have a volume of n cubic units. **5.MD 4.** Measure volumes by counting unit cubes, using cubic cm, cubic in, cubic ft, and improvised units. **5.NF 4.** Apply and extend previous understandings of multiplication to multiply a fraction or whole number by a fraction. **b.** Find the area of a rectangle with fractional side lengths by tiling it with unit squares of the appropriate unit fraction side lengths, and show that the area is the same as would be found by multiplying the side lengths. Multiply fractional side lengths to find areas of rectangles, and represent fraction products as rectangular areas. **5.MD 5.** Relate volume to the operations of multiplication and addition and solve real world and mathematical problems involving volume. **a.** Find the volume of a right rectangular prism with whole-number side lengths by packing it with unit cubes, and show that the volume is the same as would be found by multiplying the edge lengths, equivalently by multiplying the height by the area of the base. Represent threefold whole-number products as volumes, e.g., to represent the associative property of multiplication. **b.** Apply the formulas V=l×w×h and V=b×h for rectangular prisms to find volumes of right rectangular prisms with whole- number edge lengths in the context of solving real world and mathematical problems. **c.** Recognize volume as additive. Find volumes of solid figures composed of two non-overlapping right rectangular prisms by adding the volumes of the non-overlapping parts, applying this technique to solve real world problems.	**7.G 6.** Solve real-world and mathematical problems involving area, volume and surface area of two- and three-dimensional objects composed of triangles, quadrilaterals, polygons, cubes, and right prisms.

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VII. Probability and Statistics			
Understand probability as a measure of the likelihood that an event will happen; using simple models, express probability of a given event as a fraction, as a percent, and as a decimal between 0 and 1.	4		**7.SP 5.** Understand that the probability of a chance event is a number between 0 and 1 that expresses the likelihood of the event occurring. Larger numbers indicate greater likelihood. A probability near 0 indicates an unlikely event, a probability around 1/2 indicates an event that is neither unlikely nor likely, and a probability near 1 indicates a likely event.
Collect and organize data in graphic form (bar, line, and circle graphs).	4		**7.SP 6.** Approximate the probability of a chance event by collecting data on the chance process that produces it and observing its long-run relative frequency, and predict the approximate relative frequency given the probability. For example, when rolling a number cube 600 times, predict that a 3 or 6 would be rolled roughly 200 times, but probably not exactly 200 times.
Solve problems requiring interpretation and application of graphically displayed data.	1, 4	**5.MD 2.** Make a line plot to display a data set of measurements in fractions of a unit (1/2, 1/4, 1/8). Use operations on fractions for this grade to solve problems involving information presented in line plots. For example, given different measurements of liquid in identical beakers, find the amount of liquid each beaker would contain if the total amount in all the beakers were redistributed equally.	**4.MD 2.** Make a line plot to display a data set of measurements in fractions of a unit (1/2, 1/4, 1/8). Solve problems involving addition and subtraction of fractions by using information presented in line plots. *For example, from a line plot find and interpret the difference in length between the longest and shortest specimens in an insect collection.*
Find the average (mean) of a given set of numbers.	4		
Plot points on a coordinate plane, using ordered pairs of positive and negative whole numbers.	1, 4	**5.G 1.** Use a pair of perpendicular number lines, called axes, to define a coordinate system, with the intersection of the lines (the origin) arranged to coincide with the 0 on each line and a given point in the plane located by using an ordered pair of numbers, called its coordinates. Understand that the first number indicates how far to travel from the origin in the direction of one axis, and the second number indicates how far to travel in the direction of the second axis, with the convention that the names of the two axes and the coordinates correspond (e.g., x-axis and x-coordinate, y-axis and y-coordinate). **5.G 2.** Represent real world and mathematical problems by graphing points in the first quadrant of the coordinate plane, and interpret coordinate values of points in the context of the situation.	

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Graph simple functions.	4		**8.F 1.** Understand that a function is a rule that assigns to each input exactly one output. The graph of a function is the set of ordered pairs consisting of an input and the corresponding output.
VIII. Pre-Algebra			
Recognize variables and solve basic equations using variables.	1, 2		**6.EE 6.** Use variables to represent numbers and write expressions when solving a real-world or mathematical problem; understand that a variable can represent an unknown number, or, depending on the purpose at hand, any number in a specified set.
Write and solve equations for word problems.	1, 2	**5.OA 2.** Write simple expressions that record calculations with numbers, and interpret numerical expressions without evaluating them. For example, express the calculation "add 8 and 7, then multiply by 2" as 2 × (8 + 7). Recognize that 3 × (18932 + 921) is three times as large as 18932 + 921, without having to calculate the indicated sum or product.	**6.EE 5.** Understand solving an equation or inequality as a process of answering a question: which values from a specified set, if any, make the equation or inequality true? Use substitution to determine whether a given number in a specified set makes an equation or inequality true.
Find the value of an expression given the replacement values for the variables.	8	**5.OA 2.** Write simple expressions that record calculations with numbers, and interpret numerical expressions without evaluating them. For example, express the calculation "add 8 and 7, then multiply by 2" as 2 × (8 + 7). Recognize that 3 × (18932 + 921) is three times as large as 18932 + 921, without having to calculate the indicated sum or product.	

Core Knowledge Sequence Grade 6	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Integers (review): Locate positive and negative integers on a number line. Compare integers using <, >, =. Know that the sum of an integer and its opposite is 0. Add and subtract positive and negative integers.	7	**6.NS 7.** Understand ordering and absolute value of rational numbers. **a.** Interpret statements of inequality as statements about the relative position of two numbers on a number line diagram. For example, interpret $-3 > -7$ as a statement that -3 is located to the right of -7 on a number line oriented from left to right. **b.** Write, interpret, and explain statements of order for rational numbers in real-world contexts. For example, write $-3\ ^oC > -7\ ^oC$ to express the fact that $-3\ ^oC$ is warmer than $-7\ ^oC$. **c.** Understand the absolute value of a rational number as its distance from 0 on the number line; interpret absolute value as magnitude for a positive or negative quantity in a real-world situation. For example, for an account balance of -30 dollars, write $\|-30\| = 30$ to describe the size of the debt in dollars. **d.** Distinguish comparisons of absolute value from statements about order. For example, recognize that an account balance less than -30 dollars represents a debt greater than 30 dollars. **6.NS 6.** Understand a rational number as a point on the number line. Extend number line diagrams and coordinate axes familiar from previous grades to represent points on the line and in the plane with negative number coordinates. **a.** Recognize opposite signs of numbers as indicating locations on opposite sides of 0 on the number line; recognize that the opposite of the opposite of a number is the number itself, e.g., $-(-3) = 3$, and that 0 is its own opposite. **b.** Understand a rational number as a point on the number line. Extend number line diagrams and coordinate axes familiar from previous grades to represent points on the line and in the plane with negative number coordinates.	**7.EE 3.** Solve multi-step real-life and mathematical problems posed with positive and negative numbers in any form (whole numbers, fractions, and decimals), using tools strategically. Apply properties of operations to calculate with numbers in any form; convert between forms as appropriate; and assess the reasonableness of answers using mental computation and estimation strategies. For example: If a woman making $25 an hour gets a 10% raise, she will make an additional 1/10 of her salary an hour, or $2.50, for a new salary of $27.50. If you want to place a towel bar 9 3/4 inches long in the center of a door that is 27 1/2 inches wide, you will need to place the bar about 9 inches from each edge; this estimate can be used as a check on the exact computation.

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Continued: Integers (review): Locate positive and negative integers on a number line. Compare integers using <, >, =. Know that the sum of an integer and its opposite is 0. Add and subtract positive and negative integers.	7	***6.NS 6. Continued...*** **c.** Find and position integers and other rational numbers on a horizontal or vertical number line diagram; find and position pairs of integers and other rational numbers on a **c.** Find and position integers and other rational numbers on a horizontal or vertical number line diagram; find and position pairs of integers and other rational numbers on a **6.EE 8.** Write an inequality of the form x > c or x < c to represent a constraint or condition in a real-world or mathematical problem. Recognize that inequalities of the form x > c or x < c have infinitely many solutions; represent solutions of such inequalities on number line diagrams.	
Determine whether a number is a prime number or composite number.	7		**4.OA 4.** Find all factor pairs for a whole number in the range 1–100. Recognize that a whole number is a multiple of each of its factors. Determine whether a given whole number in the range 1–100 is a multiple of a given one-digit number. Determine whether a given whole number in the range 1–100 is prime or composite.
Round to the nearest ten; to the nearest hundred; to the nearest thousand; to the nearest hundred thousand; to the nearest million	1, 4		**5.NBT 1.** Recognize that in a multi-digit number, a digit in one place represents 10 times as much as it represents in the place to its right and 1/10 of what it represents in the place to its left.

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Find the given percent of a number, and find what percent a given number is of another number.	8	**6.RP3.** Use ratio and rate reasoning to solve real-world and mathematical problems, e.g., by reasoning about tables of equivalent ratios, tape diagrams, double number line diagrams, or equations. c. Find a percent of a quantity as a rate per 100 (e.g., 30% of a quantity means 30/100 times the quantity); solve problems involving finding the whole, given a part and the percent.	
Solve problems involving percent increase and decrease.	8		**7.RP 3.** Use proportional relationships to solve multistep ratio and percent problems. Examples: simple interest, tax, markups and markdowns, gratuities and commissions, fees, percent increase and decrease, percent error.
Find an unknown number when a percent of the number is known.	8	**6.RP 3.** Use ratio and rate reasoning to solve real-world and mathematical problems, e.g., by reasoning about tables of equivalent ratios, tape diagrams, double number line diagrams, or equations. **c.** Find a percent of a quantity as a rate per 100 (e.g., 30% of a quantity means 30/100 times the quantity); solve problems involving finding the whole, given a part and the percent.	
Use expressions with percents greater than 100% and less than 1%.	8		
III. Computation			
A. Addition			

Core Knowledge Sequence Grade 6	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Find volume of rectangular solids, or given the volume find a missing dimension, using the formulas V = lwh, or V = bh (in which b = area of base).	**6, 7, 8**	**6.G 2.** Find the volume of a right rectangular prism with fractional edge lengths by packing it with unit cubes of the appropriate unit fraction edge lengths, and show that the volume is the same as would be found by multiplying the edge lengths of the prism. Apply the formulas V = l w h and V = b h to find volumes of right rectangular prisms with fractional edge lengths in the context of solving real-world and mathematical problems.	**5. MD 3.** Recognize volume as an attribute of solid figures and understand concepts of volume measurement. **5.MD 5.** Relate volume to the operations of multiplication and addition and solve real world and mathematical problems involving volume. **a.** Find the volume of a right rectangular prism with whole-number side lengths by packing it with unit cubes, and show that the volume is the same as would be found by multiplying the edge lengths, equivalently by multiplying the height by the area of the base. Represent threefold whole-number products as volumes, e.g., to represent the associative property of multiplication. **b.** Apply the formulas $V = l \times w \times h$ and $V = b \times h$ for rectangular prisms to find volumes of right rectangular prisms with whole number edge lengths in the context of solving real world and mathematical problems. **c.** Recognize volume as additive. Find volumes of solid figures composed of two non-overlapping right rectangular prisms by adding the volumes of the non-overlapping parts, applying this technique to solve real world problems.
VI. Probability and Statistics			
Find the range and measures of central tendency (mean, median, and mode) of a given set of numbers.	**1, 4**	**6.SP 3.** Recognize that a measure of center for a numerical data set summarizes all of its values with a single number, while a measure of variation describes how its values vary with a single number.	
Understand the differences among the measures of central tendency and when each might be used.	**7**	**6.SP 5.** Summarize numerical data sets in relation to their context, such as by: **d.** Relating the choice of measures of center and variability to the shape of the data distribution and the context in which the data were gathered.	

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Understand the use of a sample to estimate a population parameter (such as the mean), and that larger samples provide more stable estimates.	4	**6.SP 5. c.** Giving quantitative measures of center (median and/or mean) and variability (interquartile range and/or mean absolute deviation), as well as describing any overall pattern and any striking deviations from the overall pattern with reference to the context in which the data were gathered.	**7.SP 1.** Understand that statistics can be used to gain information about a population by examining a sample of the population; generalizations about a population from a sample are valid only if the sample is representative of that population. Understand that random sampling tends to produce representative samples and support valid inferences. **7.SP 2.** Use data from a random sample to draw inferences about a population with an unknown characteristic of interest. Generate multiple samples (or simulated samples) of the same size to gauge the variation in estimates or predictions. For example, estimate the mean word length in a book by randomly sampling words from the book; predict the winner of a school election based on randomly sampled survey data. Gauge how far off the estimate or prediction might be **7.SP 4.** Use measures of center and measures of variability for numerical data from random samples to draw informal comparative inferences about two populations. For example, decide whether the words in a chapter of a seventh-grade science book are generally longer than the words in a chapter of a fourth-grade science book.
Represent all possible outcomes of independent compound events in an organized way and determine the theoretical probability of each outcome.	1, 4	**6.SP 5** Summarize numerical sets in relation to their context, such as by: **a.** Reporting the number of observations **b.** Describing the nature of the attribute under investigation, including how it was measured and its unit of measurement.	**7.SP 7.** Develop a probability model and use it to find probabilities of events. Compare probabilities from a model to observed frequencies; if the agreement is not good, explain possible sources of the discrepancy. **a.** Develop a uniform probability model by assigning equal probability to all outcomes, and use the model to determine probabilities of events. For example, if a student is selected at random from a class, find the probability that Jane will be selected and the probability that a girl will be selected. **b.** Develop a probability model (which may not be uniform) by observing frequencies in data generated from a chance process. For example, find the approximate probability that a spinning penny will land heads up or that a tossed paper cup will land open-end down. Do the outcomes for the spinning penny appear to be equally likely based on the observed frequencies?

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Given a set of data, find the mean, median, range, and mode.	4	**6.SP 5.** Summarize numerical data sets in relation to their context, such as by: **c.** Giving quantitative measures of center (median and/or mean) and variability (interquartile range and/or mean absolute deviation), as well as describing any overall pattern and any striking deviations from the overall pattern with reference to the context in which the data were gathered.	
Construct a histogram; a tree diagram.	4	**6.SP 4.** Display numerical data in plots on a number line, including dot plots, histograms, and box plots.	**7.Sp 8 8.** Find probabilities of compound events using organized lists, tables, tree diagrams, and simulation.
Coordinate plane: Plot points on a coordinate plane, using ordered pairs of positive and negative whole numbers. Use the terms origin (0,0), x-axis, and, y-axis. Graph simple functions and solve problems involving use of a coordinate plane.	4	**6.SP 4.** Display numerical data in plots on a number line, including dot plots, histograms, and box plots. **6.NS 6.** Understand a rational number as a point on the number line. Extend number line diagrams and coordinate axes familiar from previous grades to represent points on the line and in the plane with negative number coordinates. **b.** Understand signs of numbers in ordered pairs as indicating locations in quadrants of the coordinate plane; recognize that when two ordered pairs differ only by signs, the locations of the points are related by reflections across one or both axes. **c.** Find and position integers and other rational numbers on a horizontal or vertical number line diagram; find and position pairs of integers and other rational numbers on a coordinate plane. **6.NS 8.** Solve real-world and mathematical problems by graphing points in all four quadrants of the coordinate plane. Include use of coordinates and absolute value to find distances between points with the same first coordinate or the same second coordinate. **6.G 3.** Draw polygons in the coordinate plane given coordinates for the vertices; use coordinates to find the length of a side joining points with the same first coordinate or the same second coordinate. Apply these techniques in the context of solving real-world and mathematical problems.	**8.F 1.** Understand that a function is a rule that assigns to each input exactly one output. The graph of a function is the set of ordered pairs consisting of an input and the corresponding output.

Core Knowledge Sequence Grade 6	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
VII. Pre-Algebra			
Recognize uses of variables and solve linear equations in one variable.	**6, 7, 8**	**6.EE 6.** Use variables to represent numbers and write expressions when solving a real-world or mathematical problem; understand that a variable can represent an unknown number, or, depending on the purpose at hand, any number in a specified set.	**8.EE 7.** Solve linear equations in one variable. **a.** Give examples of linear equations in one variable with one solution, infinitely many solutions, or no solutions. Show which of these possibilities is the case by successively transforming the given equation into simpler forms, until an equivalent equation of the form x = a, a = a, or a = b results (where a and b are different numbers). **b.** Solve linear equations with rational number coefficients, including equations whose solutions require expanding expressions using the distributive property and collecting like terms.
Solve word problems by assigning variables to unknown quantities, writing appropriate equations, and solving them.	**2, 4**	**6.EE 2.** Write, read, and evaluate expressions in which letters stand for numbers. **6.EE 7.** Solve real-world and mathematical problems by writing and solving equations of the form x + p = q and px = q for cases in which p, q and x are all nonnegative rational numbers.	
Find the value for an expression, given replacement values for the variables; for example, what is 7/x - y when x is 2 and y is 10?	**8**	**6.EE 2** Write, read, and evaluate expressions in which letters stand for numbers. **a.** Write expressions that record operations with numbers and with letters standing for numbers. For example, express the calculation "Subtract y from 5" as 5 – y. **c.** Evaluate expressions at specific values of their variables. Include expressions that arise from formulas used in real-world problems. Perform arithmetic operations, including those involving whole- number exponents, in the conventional order when there are no parentheses to specify a particular order (Order of Operations). For example, use the formulas V = s3 and A = 6 s2 to find the volume and surface area of a cube with sides of length s = 1/2.	

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Simplify expressions with variables by combining like terms.	**8**	**6.EE 2.** Write, read, and evaluate expressions in which letters stand for numbers. **c.** Evaluate expressions at specific values of their variables. Include expressions that arise from formulas used in real-world problems. Perform arithmetic operations, including those involving whole number exponents, in the conventional order when there are no parentheses to specify a particular order (Order of Operations). For example, use the formulas V = s3 and A = 6 s2 to find the volume and surface area of a cube with sides of length s = 1/2.	
Understand the use of the distributive property in variable expressions such as 2x(2y +3).	**6, 7, 8**	**6.EE 3.** Apply the properties of operations to generate equivalent expressions. For example, apply the distributive property to the expression 3 (2 + x) to produce the equivalent expression 6 + 3x; apply the distributive property to the expression 24x + 18y to produce the equivalent expression 6 (4x + 3y); apply properties of operations to y + y + y to produce the equivalent expression 3y.	**7.EE 2.** Understand that rewriting an expression in different forms in a problem context can shed light on the problem and how the quantities in it are related. For example, a + 0.05a = 1.05a means that "increase by 5%" is the same as "multiply by 1.05." **7.SP 3.** Informally assess the degree of visual overlap of two numerical data distributions with similar variabilities, measuring the difference between the centers by expressing it as a multiple of a measure of variability. For example, the mean height of players on the basketball team is 10 cm greater than the mean height of players on the soccer team, about twice the variability (mean absolute deviation) on either team; on a dot plot, the separation between the two distributions of heights is noticeable.

Core Knowledge Sequence Grade 7	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Know the concept of slope.	7	**7.RP 2** Recognize and represent proportional relationships between quantities. **a.** Decide whether two quantities are in a proportional relationship, e.g., by testing for equivalent ratios in a table or graphing on a coordinate plane and observing whether the graph is a straight line through the origin. **b.** Identify the constant of proportionality (unit rate) in tables, graphs, equations, diagrams, and verbal descriptions of proportional relationships. **c.** Represent proportional relationships by equations. For example, if total cost t is proportional to the number n of items purchased ata constant price p, the relationship between the total cost and the number of items can be expressed as t = pn. **d.** Explain what a point (x, y) on the graph of a proportional relationship means in terms of the situation, with special attention to the points (0, 0) and (1, r) where r is the unit rate.	
Translate situations of proportionality into equations of the form y = mx, where m is the constant of proportionality or slope; specifically know and understand d = rt and i = prt.	7	**7.RP 2.** Recognize and represent proportional relationships between quantities. **c.** Represent proportional relationships by equations. For example, if total cost t is proportional to the number n of items purchased at a constant price p, the relationship between the total cost and the number of items can be expressed as t = pn.	
Show situations of constant proportionality as a line on the coordinate plane.	4	**7.RP 2.** Recognize and represent proportional relationships between quantities. **a.** Decide whether two quantities are in a proportional relationship, e.g., by testing for equivalent ratios in a table or graphing on a coordinate plane and observing whether the graph is a straight line through the origin.	

Core Knowledge Sequence Grade 7	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Know the proper order of operations with exponents.	7		
II. Geometry			
A. Three-Dimensional Objects			
Describe and construct simple right prisms, cylinders, cones, and spheres using the concepts of parallel and perpendicular; calculate the surface areas and volumes of these objects.	4, 7	**7.G 1.** Solve problems involving scale drawings of geometric figures, including computing actual lengths and areas from a scale drawing and reproducing a scale drawing at a different scale.	**8.G 9.** Know the formulas for the volumes of cones, cylinders, and spheres and use them to solve real-world and mathematical problems.
Know that the section created by the intersection of a plane and a sphere is a circle.	7		
Calculate the surface area of a sphere using the equation SA = 4 π r2.	2	**7.G 1.** Solve problems involving scale drawings of geometric figures, including computing actual lengths and areas from a scale drawing and reproducing a scale drawing at a different scale.	
Calculate the volume of a sphere using the equation V = (4/3) π r3.	6	**7.G 6.** Solve real-world and mathematical problems involving area, volume and surface area of two- and three-dimensional objects composed of triangles, quadrilaterals, polygons, cubes, and right prisms.	
B. Angle Pairs			
Construct parallel lines and a transversal using a compass and straight edge.	5		**G-CO. 12** Make formal geometric constructions with a variety of tools and methods (compass and straightedge, string, reflective devices, paper folding, dynamic geometric software, etc.). Copying a segment; copying an angle; bisecting a segment; bisecting an angle; constructing perpendicular lines, including the perpendicular bisector of a line segment; and constructing a line parallel to a given line through a point not on the line.
Understand congruent angles, vertical angles, complementary angles, supplementary angles, adjacent angles, corresponding angles, and alternate interior and alternate exterior angles	7	**7.G 5.** Use facts about supplementary, complementary, vertical, and adjacent angles in a multi-step problem to write and solve simple equations for an unknown angle in a figure.	
C. Triangles			

Core Knowledge Sequence Grade 7	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Use measures expressed as rates (for example, speed, density) and measures expressed as products (for example, person-days) to solve problems; check the units of the solutions; and use dimensional analysis to check the reasonableness of the answer.	1		**6.EE 9.** Use variables to represent two quantities in a real-world problem that change in relationship to one another; write an equation to express one quantity, thought of as the dependent variable, in terms of the other quantity, thought of as the independent variable. Analyze the relationship between the dependent and independent variables using graphs and tables, and relate these to the equation. For example, in a problem involving motion at constant speed, list and graph ordered pairs of distances and times, and write the equation d = 65t to represent the relationship between distance and time.
Compute the perimeter, area, and volume of common geometric objects and use the results to find measures of less common objects.	1, 4	**7.G 6.** Solve real-world and mathematical problems involving area, volume and surface area of two- and three-dimensional objects composed of triangles, quadrilaterals, polygons, cubes, and right prisms.	
Know how perimeter, area, and volume are affected by changes of scale.	7		
Estimate and compute the area of more complex or irregular two- and three-dimensional figures by breaking the figures down into more basic geometric objects.	4	**7.G 3.** Describe the two-dimensional figures that result from slicing three- dimensional figures, as in plane sections of right rectangular prisms and right rectangular pyramids.	
Relate the changes in measurement with a change of scale to the units used (for example, square inches, cubic feet) and to conversions between units (1 square foot = 144 square inches of [1 ft^2 = 144 in^2], 1 cubic inch is approximately 16.38 cubic centimeters [1 in^3] = [16.36 cm^3]).	8		**5.MD 1.** Convert among different-sized standard measurement units within a given measurement system (e.g., convert 5 cm to 0.05 m), and use these conversions in solving multi-step, real world problems.
III. Probability and Statistics			
Show the relationship between two variables using a scatter-plot and describe the apparent relationship informally.	3, 4		**8.SP1.** Construct and interpret scatter plots for bivariate measurement data to investigate patterns of association between two quantities. Describe patterns such as clustering, outliers, positive or negative association, linear association, and nonlinear association.

Core Knowledge Sequence Grade 7	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Find the upper and lower quartiles for a data set.	2, 4		**S-ID. 2** Use statistics appropriate to the shape of the data distribution to compare center (median, mean) and spread (interquartile range, standard deviation) of two or more different data sets.
Understand that if p is the probability of an event occurring, 1 - p is the probability of the event not occurring.	7	**7.SP 5.** Understand that the probability of a chance event is a number between 0 and 1 that expresses the likelihood of the event occurring. Larger numbers indicate greater likelihood. A probability near 0 indicates an unlikely event, a probability around 1/2 indicates an event that is neither unlikely nor likely, and a probability near 1 indicates a likely event.	**7.SP 5.**
Understand the difference between independent and dependent events.	7		**S-CP 2** Understand that two events A and B are independent if the probability of A and B occurring together is the product of their probabilities, and use this characterization to determine if they are independent.

Core Knowledge Sequence Grade 8	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Be able to make a reasonable table of ordered pairs from a given function rule, plot the points, and surmise its graph.	4	**8.F 2.** Compare properties of two functions each represented in a different way (algebraically, graphically, numerically in tables, or by verbal descriptions). *For example, given a linear function represented by a table of values and a linear function represented by an algebraic expression, determine which function has the greater rate of change.*	
Know that the points of intersections of two graphs are simultaneous solutions of the relations that define them and indicate approximate numerical solutions.	7	**8.EE 8** Analyze and solve pairs of simultaneous linear equations. **a.** Understand that solutions to a system of two linear equations in two variables correspond to points of intersection of their graphs, because points of intersection satisfy both equations simultaneously. **c.** Solve real-world and mathematical problems leading to two linear equations in two variables. For example, given coordinates for two pairs of points, determine whether the line through the first pair of points intersects the line through the second pair	
C. Linear Equations and Functions (Two Variables)			
Graph linear equations by finding the x- and y-intercepts; for example, know that 2x + 3y = 4 is linear and graph it using its intercepts.	7		**F—IF. 7** Graph functions expressed symbolically and show key features of the graph, by hand in simple cases and using technology for more complicated cases.★ **a.** Graph linear and quadratic functions and show intercepts, maxima, and minima.
Be able to convert between slope-intercept form (y = mx + b) and standard form (ax + by = c).	8	**8.F 3.** Interpret the equation y = mx + b as defining a linear function, whose graph is a straight line; give examples of functions that are not linear. For example, the function A = s2 giving the area of a square as a function of its side length is not linear because its graph contains the points (1,1), (2,4) and (3,9), which are not on a straight line.	
Write an equation for a line given two points or one point and its slope.	8		

Core Knowledge Sequence Grade 8	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Solve a system of two linear inequalities in two variables and sketch the solution set.	2, 4	**8.F 2.** Compare properties of two functions each represented in a different way (algebraically, graphically, numerically in tables, or by verbal descriptions). For example, given a linear function represented by a table of values and a linear function represented by an algebraic expression, determine which function has the greater rate of change. **8.F 4.** Construct a function to model a linear relationship between two quantities. Determine the rate of change and initial value of the function from a description of a relationship or from two (x, y) values, including reading these from a table or from a graph. Interpret the rate of change and initial value of a linear function in terms of the situation it models, and in terms of its graph or a table of values. **8.F 5.** Describe qualitatively the functional relationship between two quantities by analyzing a graph (e.g., where the function is increasing or decreasing, linear or nonlinear). Sketch a graph that exhibits the qualitative features of a function that has been described verbally	

Core Knowledge Sequence Grade 8	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Solve word problems (including mixture, digit, and age problems) that involve linear equations.	2, 4	**8.SP 2.** Know that straight lines are widely used to model relationships between two quantitative variables. For scatter plots that suggest a linear association, informally fit a straight line, and informally assess the model fit by judging the closeness of the data points to the line. **8.SP 3.** Use the equation of a linear model to solve problems in the context of bivariate measurement data, interpreting the slope and intercept. For example, in a linear model for a biology experiment, interpret a slope of 1.5 cm/hr as meaning that an additional hour of sunlight each day is associated with an additional 1.5 cm in mature plant height. **8.SP 4.** Understand that patterns of association can also be seen in bivariate categorical data by displaying frequencies and relative frequencies in a two-way table. Construct and interpret a two-way table summarizing data on two categorical variables collected from the same subjects. Use relative frequencies calculated for rows or columns to describe possible association between the two variables. For example, collect data from students in your class on whether or not they have a curfew on school nights and whether or not they have assigned chores at home. Is there evidence that those who have a curfew also tend to have chores?	
D. Arithmetic of Rational Expressions			
Factor second- and higher-degree polynomials when standard techniques apply, such as factoring the GCF out of all terms of a polynomial, the difference of two squares, and perfect squares trinomials.	8		**A-APR 2.** Know and apply the Remainder Theorem: For a polynomial p(x) and a number a, the remainder on division by x – a is p(a), so p(a) = 0 if and only if (x – a) is a factor of p(x). **A-APR 3.** Identify zeros of polynomials when suitable factorizations are available, and use the zeros to construct a rough graph of the function defined by the polynomial.

Core Knowledge Sequence Grade 8	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
Add, subtract, multiply, and divide rational expressions and express in simplest form.	1, 4	**8.NS 1.** Know that numbers that are not rational are called irrational. Understand informally that every number has a decimal expansion; for rational numbers show that the decimal expansion repeats eventually, and convert a decimal expansion which repeats eventually into a rational number. **8.NS 2.** Use rational approximations of irrational numbers to compare the size of irrational numbers, locate them approximately on a number line diagram, and estimate the value of expressions (e.g., $\pi 2$). For example, by truncating the decimal expansion of $\sqrt{2}$, show that $\sqrt{2}$ is between 1 and 2, then between 1.4 and 1.5, and explain how to continue on to get better approximations.	**7.EE 1.** Apply properties of operations as strategies to add, subtract, factor, and expand linear expressions with rational coefficients.
E. Quadratic Equations and Functions			
Solve quadratic equations in one variable by factoring or by completing the square.	1, 2, 4		**N-CN. 7** Solve quadratic equations with real coefficients that have complex solutions.
Complete the square to write a quadratic expression as the difference of two squares.	1, 4		**A-SSE 3.** Choose and produce an equivalent form of an expression to reveal and explain properties of the quantity represented by the expression. a. Factor a quadratic expression to reveal the zeros of the function it defines. b. Complete the square in a quadratic expression to reveal the maximum or minimum value of the function it defines. c. Use the properties of exponents to transform expressions for exponential functions. For example the expression 1.15t can be rewritten as $(1.151/12)12t \approx 1.01212t$ to reveal the approximate equivalent monthly interest rate if the annual rate is 15%.
Graph quadratic functions by completing the square to find the vertex and know that their zeros (roots) are the x-intercepts.	7		

Core Knowledge Sequence Grade 8	CCSS MP	Common Core State Standards covered at CK Grade Level	Common Core State Standards covered above or below CK Grade Level
C. Triangles and Proofs			
Prove that the bisector of an angle is the set of all points equidistant from both sides.	3		**G-CO 9.** Prove theorems about lines and angles. Theorems include: vertical angles are congruent; when a transversal crosses parallel lines, alternate interior angles are congruent and corresponding angles are congruent; points on a perpendicular bisector of a line segment are exactly those equidistant from the segment's endpoints.
Prove that any triangle inscribed in a circle with one side as the diameter is a right triangle.	3		**G-CO 10.** Prove theorems about triangles. Theorems include: measures of interior angles of a triangle sum to 180°; base angles of isosceles triangles are congruent; the segment joining midpoints of two sides of a triangle is parallel to the third side and half the length; the medians of a triangle meet at a point.
Prove the Pythagorean Theorem.	3	**8.G 6.** Explain a proof of the Pythagorean Theorem and its converse. **8.G 7.** Apply the Pythagorean Theorem to determine unknown side lengths in right triangles in real-world and mathematical problems in two and three dimensions. **8.G 8.** Apply the Pythagorean Theorem to find the distance between two points in a coordinate system.	
Know that a line tangent to a circle is perpendicular to the radius at the point of tangency.	7		
Taking geometry as a model, understand the concept of a mathematical proof, as distinct from an opinion, an approximation, or a conjecture based on specific cases.	3	**8.G 6.** Explain a proof of the Pythagorean Theorem and its converse	
In geometry and elsewhere, understand that a single-counter example suffices to disprove a general assertion.	3		

Core Knowledge at a Glance: Major Topic Headings, K-8

	Kindergarten	First Grade
Language Arts/English	I. Reading and Writing II. Poetry III. Fiction IV. Sayings and Phrases	I. Reading and Writing II. Poetry III. Fiction IV. Sayings and Phrases
History and Geography	World: I. Spatial Sense II. Overview of the Seven Continents American: I. Geography II. Native Americans III. Early Exploration and Settlement (Columbus; Pilgrims; Independence Day) IV. Presidents, Past and Present V. Symbols and Figures	World: I. Geography II. Early Civilizations (Mesopotamia; Ancient Egypt; History of World Religions) III. Mexico American: I. Early People and Civilizations (Maya, Inca, Aztec) II. Early Exploration and Settlement III. American Revolution IV. Early Exploration of American West V. Symbols and Figures
Visual Arts	I. Elements of Art II. Sculpture III. Looking at and Talking About Art	I. Art from Long Ago II. Elements of Art III. Kinds of Pictures: Portrait and Still Life
Music	I. Elements of Music II. Listening and Understanding III. Songs	I. Elements of Music II. Listening and Understanding (Composers; Orchestra; Opera; Ballet; Jazz) III. Songs
Mathematics	I. Patterns and Classification II. Numbers and Number Sense III. Money IV. Computation V. Measurement VI. Geometry	I. Patterns and Classification II. Numbers and Number Sense III. Money IV. Computation V. Measurement VI. Geometry
Science	I. Plants and Plant Growth II. Animals and Their Needs III. Human Body (Five Senses) IV. Introduction to Magnetism V. Seasons and Weather VI. Taking Care of the Earth VII. Science Biographies	I. Living Things and Their Environments II. Human Body (Body Systems) III. Matter IV. Properties of Matter: Measurement V. Introduction to Electricity VI. Astronomy VII. The Earth VIII. Science Biographies

Second Grade	Third Grade	Fourth Grade	Fifth Grade
I. Reading and Writing II. Poetry III. Fiction (Stories; Greek Myths; Tall Tales) IV. Sayings and Phrases	I. Reading and Writing II. Poetry III. Fiction (Stories; Norse Myths; Greek and Roman Myths) IV. Sayings and Phrases	I. Writing, Grammar, and Usage II. Poetry III. Fiction (Stories; Legends of King Arthur) IV. Speeches V. Sayings and Phrases	I. Writing, Grammar, and Usage II. Poetry III. Fiction and Drama (Stories; Shakespeare; Myths and Legends) IV. Speeches V. Sayings and Phrases
World: I. Geography II. Early Civilizations: Asia (India; China) III. Modern Civilization and Culture: Japan IV. Ancient Greece **American:** I. American Government: The Constitution II. War of 1812 III. Westward Expansion IV. Civil War V. Immigration and Citizenship VI. Civil Rights VII. Geography of the Americas VIII. Symbols and Figures	**World:** I. World Geography (Spatial Sense; Canada; Important Rivers) II. Ancient Rome (Geography of Mediterranean Region; Roman Empire; "Decline and Fall") III. The Vikings **American:** I. The Earliest Americans II. Early Exploration of North America III. The Thirteen Colonies: Life and Times Before the Revolution	**World:** I. World Geography (Spatial Sense; Mountains) II. Europe in Middle Ages III. Spread of Islam and "Holy Wars" IV. Early and Medieval African Kingdoms V. China: Dynasties and Conquerors **American:** I. American Revolution II. Making a Constitutional Government III. Early Presidents and Politics IV. Reformers V. Symbols and Figures	**World:** I. World Geography (Spatial Sense; Lakes) II. Meso-American Civilizations III. European Exploration, Trade, and Clash of Cultures IV. Renaissance and Reformation V. England from the Golden Age to the Glorious Revolution VI. Russia: Early Growth and Expansion VII. Feudal Japan **American:** I. Westward Expansion II. Civil War III. Native Americans: Cultures and Conflicts IV. U. S. Geography
I. Elements of Art II. Sculpture III. Kinds of Pictures: Landscapes IV. Abstract Art V. Architecture	I. Elements of Art II. American Indian Art III. Art of Ancient Rome and Byzantine Civilization	I. Art of Middle Ages II. Islamic Art and Architecture III. Art of Africa IV. Art of China V. Art of a New Nation: The United States	I. Art of the Renaissance II. American Art: Nineteenth-Century United States III. Art of Japan
I. Elements of Music II. Listening and Understanding (Orchestra; Keyboards; Composers) III. Songs	I. Elements of Music II. Listening and Understanding (Orchestra; Composers) III. Songs	I. Elements of Music II. Listening and Understanding (Orchestra; Vocal Ranges; Composers) III. Songs	I. Elements of Music II. Listening and Understanding (Composers; Connections) III. American Musical Traditions (Spirituals) IV. Songs
I. Numbers and Number Sense II. Fractions III. Money IV. Computation V. Measurement VI. Geometry	I. Numbers and Number Sense II. Fractions and Decimals III. Money IV. Computation V. Measurement VI. Geometry	I. Numbers and Number Sense II. Fractions and Decimals III. Money IV. Computation V. Measurement VI. Geometry	I. Numbers and Number Sense II. Ratio and Percent III. Fractions and Decimals IV. Computation V. Measurement VI. Geometry VII. Probability and Statistics VIII. Pre-Algebra
I. Cycles in Nature (Seasonal Cycles; Life Cycles; Water Cycle) II. Insects III. Human Body (Cells; Digestive and Excretory Systems) IV. Magnetism V. Simple Machines VI. Science Biographies	I. Introduction to Classification of Animals II. Human Body (Muscular, Skeletal, and Nervous Systems; Vision and Hearing) III. Light and Optics IV. Sound V. Ecology VI. Astronomy VII. Science Biographies	I. Human Body (Circulatory and Respiratory Systems) II. Chemistry (Atoms; Matter; Elements; Solutions) III. Electricity IV. Geology: Earth and Its Changes V. History of Earth VI. Meteorology VII. Science Biographies	I. Classifying Living Things II. Cells: Structures and Processes III. Plant Structures and Processes IV. Life Cycles and Reproduction V. Human Body (Endocrine and Reproductive Systems) VI. Chemistry: Matter and Change VII. Science Biographies

Sixth Grade	Seventh Grade	Eighth Grade
I. Writing, Grammar, and Usage II. Poetry III. Fiction and Drama (Stories; Shakespeare; Classical Myths) IV. Sayings and Phrases	I. Writing, Grammar, and Usage II. Poetry III. Fiction, Nonfiction, and Drama IV. Foreign Phrases Commonly Used in English	I. Writing, Grammar, and Usage II. Poetry III. Fiction, Nonfiction, and Drama IV. Foreign Phrases Commonly Used in English
World: I. World Geography (Spatial Sense; Deserts) II. Lasting Ideas from Ancient Civilizations (Judaism, Christianity, Greece and Rome) III. Enlightenment IV. French Revolution V. Romanticism VI. Industrialism, Capitalism, and Socialism VII. Latin American Independence Movements **American:** I. Immigration, Industrialization, and Urbanization II. Reform	I. America Becomes a World Power II. World War I, "The Great War" III. Russian Revolution IV. America from the Twenties to the New Deal V. World War II VI. Geography of United States	I. Decline of European Colonialism II. Cold War III. Civil Rights Movement IV. Vietnam War and the Rise of Social Activism V. Middle East and Oil Politics VI. End of the Cold War: Expansion of Democracy and Continuing Challenges VII. Civics: The Constitution—Principles and Structure of American Democracy VIII. Geography of Canada and Mexico
I. Art History: Periods and Schools (Classical; Gothic; Renaissance; Baroque; Rococo; Neoclassical; Romantic; Realism)	I. Art History: Periods and Schools (Impressionism; Post-Impressionism; Expressionism and Abstraction; Modern American Painting)	I. Art History: Periods and Schools (Painting Since World War II; Photography; 20th-Century Sculpture) II. Architecture Since the Industrial Revolution
I. Elements of Music II. Classical Music: From Baroque to Romantic (Bach, Handel, Haydn, Mozart, Beethoven, Schubert, Chopin, Schumann)	I. Elements of Music II. Classical Music: Romantics and Nationalists (Brahms, Berlioz, Liszt, Wagner, Dvorak, Grieg, Tchaikovsky) III. American Musical Traditions (Blues and Jazz)	I. Elements of Music II. Non-Western Music III. Classical Music: Nationalists and Moderns (Sibelius, Bartok, Rodrigo, Copland, Debussy, Stravinsky) IV. Vocal Music (Opera, American Musical Theater)
I. Numbers and Number Sense II. Ratio and Percent III. Fractions and Decimals IV. Computation V. Measurement VI. Geometry VII. Probability and Statistics VIII. Pre-Algebra	I. Geometry (Three-Dimensional Objects; Symmetry; Angle Pairs; Triangles; Area) II. Working with Whole Numbers, Fractions, and Decimals (Order of Operations; Algebraic Equations) III. Working with Data (Coordinate Plane; Proportions; Geometric Proportions; Statistics; Probability)	I. Geometry (Projections; Perpendiculars; Properties of Triangles; Spheres; Translations and Rotations) II. Working with Numbers (Calculations with Rational Numbers; Integer Exponents; Equations and Expressions; Numeric Comparisons and Inequalities) III. Organization and Presentation of Linear Data
I. Physics: Mechanical Concepts (Speed; Force; Work; Energy; Power) II. Energy, Heat, and Energy Transfer III. Astronomy: Gravity, Stars, and Galaxies IV. The Forest V. Human Body (Circulatory, Lymphatic, and Immune Systems) VI. Science Biographies	I. Atomic Structure II. Chemical Bonds and Reactions III. Cell Division and Genetics IV. Genetics and Evolution V. Weather VI. Science Biographies	I. Electricity and Magnetism II. Electromagnetic Radiation and Light III. Sound Waves IV. Chemistry of Food and Respiration V. Plate Tectonics, Earthquakes, and Volcanoes VI. Science Biographies

INDIANA

CORE 40

Course and Credit Requirements	
English/ Language Arts	**8 credits** Including a balance of literature, composition and speech.
Mathematics	**6 credits** 2 credits: Algebra I 2 credits: Geometry 2 credits: Algebra II *Or complete Integrated Math I, II, and III for 6 credits.* All students must complete a math or physics course in the junior or senior year.
Science	**6 credits** 2 credits: Biology I 2 credits: Chemistry I or Physics I or Integrated Chemistry-Physics 2 credits: any Core 40 science course
Social Studies	**6 credits** 2 credits: U.S. History 1 credit: U.S. Government 1 credit: Economics 2 credits: World History/Civilization or Geography/History of the World
Directed Electives	**5 credits** World Languages Fine Arts Career-Technical
Physical Education	**2 credits**
Health and Wellness	**1 credit**
Electives*	**6 credits** (Career Academic Sequence Recommended)
40 Total State Credits Required	

Schools may have additional local graduation requirements that apply to all students

* Specifies the number of electives required by the state. High school schedules provide time for many more electives during the high school years. All students are strongly encouraged to complete a Career Academic Sequences (selecting electives in a deliberate manner) to take full advantage of career exploration and preparation opportunities.

Effective beginning with students who enter high school 2006-07

CORE 40 with Academic Honors *(minimum 47 credits)*

For the **Core 40 with Academic Honors** diploma, students must:

- Complete all requirements for Core 40.
- Earn 2 additional Core 40 math credits
- Earn 6-8 Core 40 world language credits (6 credits in one language or 4 credits each in two languages).
- Earn 2 Core 40 fine arts credits.
- Earn a grade of a "C" or better in courses that will count toward the diploma.
- Have a grade point average of a "B" or better.
- Complete one of the following:
  - A. Complete AP courses (4 credits) and corresponding AP exams
  - B. Complete IB courses (4 credits) and corresponding IB exams
  - C. Earn a combined score of 1200 or higher on the SAT critical reading and mathematics
  - D. Score a 26 or higher composite on the ACT
  - E. Complete dual high school/college credit courses from an accredited postsecondary institution (6 transferable college credits)
  - F. Complete a combination of an AP course (2 credits and corresponding exam) or an IB Standard Level course (2 credits and corresponding exam) and dual high school/college credit course(s) from an accredited postsecondary institution (3 transferable college credits)

CORE 40 with Technical Honors *(minimum 47 credits)*

For the **Core 40 with Technical Honors** diploma, students must:

- Complete all requirements for Core 40.
- Complete a career-technical program (8 or more related credits)
- Earn a grade of "C" or better in courses that will count toward the diploma.
- Have a grade point average of a "B" or better.
- Recommended: Earn 2 additional credits in mathematics and 4-8 credits in World Languages for four year college admission.
- Complete two of the following, one must be A or B:
  - A. Score at or above the following levels on WorkKeys: Reading for Information - Level 6; Applied Mathematics - Level 6; Locating Information - Level 5
  - B. Complete dual high school/college credit courses in a technical area (6 college credits)
  - C. Complete a Professional Career Internship course or Cooperative Education course (2 credits)
  - D. Complete an industry-based work experience as part of a two-year career-technical education program (minimum 140 hours)
  - E. Earn a state-approved, industry-recognized certification

Indiana General High School Diploma

Beginning with students who enter high school in 2007–2008, the completion of Core 40 becomes an Indiana graduation requirement. Indiana's Core 40 curriculum provides the academic foundation all students need to succeed in college and the workforce.

To graduate with less than Core 40, the following formal opt-out process must be completed:

- The student, the student's parent/guardian, and the student's counselor (or another staff member who assists students in course selection) must meet to discuss the student's progress.
- The student's Graduation Plan (including four year course plan) is reviewed.
- The student's parent/guardian determines whether the student will achieve greater educational benefits by completing the general curriculum or the Core 40 curriculum.
- If the decision is made to opt-out of Core 40, the student is required to complete the course and credit requirements for a general diploma and the career/academic sequence the student will pursue is determined.

Course and Credit Requirements

English/Language Arts	**8 credits** Credits must include literature, composition and speech
Mathematics	**4 credits** 2 credits: Algebra I or Integrated Mathematics I 2 credits: Any math course
Science	**4 credits** 2 credits: Biology I 2 credits: Any science course (as long as at least one credit is from a Physical Science or Earth and Space Science course)
Social Studies	**4 credits** 2 credits: U.S. History 1 credit: U.S. Government 1 credit: Any social studies course
Physical Education	**2 credits**
Health and Wellness	**1 credit**
Career Academic Sequence Selecting electives in a deliberate manner to take full advantage of career exploration and preparation opportunities	**6 credits**

Flex Credit	**5 credits**
	To earn 5 Flex Credits a student must complete one of the following:
	• Additional courses to extend the career academic sequence
	• Courses involving workplace learning, which may include the following courses:
	  o Career exploration internship
	  o Professional career internship
	  o Business cooperative experiences
	  o Cooperative family and consumer sciences
	  o Industrial cooperative education
	  o Interdisciplinary cooperative education
	  o Marketing field experience
	• High school/college dual credit courses
	• Additional courses in Language Arts, Social Studies, Mathematics, Science, World Languages or Fine Arts

Electives	**6 credits** Specifies the number of electives required by the state. High school schedules provide time for many more electives during the high school years.

40 Total State Credits Required

Schools may have additional local graduation requirements that apply to all students

(Updated Oct, 2010)

Global Village School®

Educating for a Better World, One Person at a Time

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K-8 Program: Curriculum

The Global Village School Elementary Program offers three quality options to choose from:
Global Village "Whole Child, Healthy Planet" Curriculum,
Fully Customized, and Design Your Own.

See our typical enrolled student costs at the bottom of this page.
Want curriculum only? Go to our buy curriculum only page!

The 3rd Edition Whole Child, Healthy Planet Curriculum Guides are here!

We added new resources to each grade level and made several other additions, including:

Grades K-4: Several new books, with more ideas and instructions for teaching language and reading in grade K.

Grades 5-8: Several new pages of instructions for working with some of the core resources. Grade 6 includes many new films while grades 6-8 have new current events sites, online activism for kids, and two new humorous writing resources.

SUMMER SPECIAL!

We have reduced prices on several of the grade levels - see sale pricing below!

General Information about the Whole Child, Healthy Planet Curriculum Guides:

With a learning styles-centered approach, and concentration in diversity and developmental stages, our elementary program focuses on engaging the whole child. The curriculum combines a student-centered approach (creative, flexible, holistic, and experiential, with a learning styles focus) with an emphasis on peace, justice, diversity, and sustainability.

The curriculum guides are centered on the four core principles of the **Earth Charter:**

(1) Respect and Care for the Community of Life
(2) Ecological Integrity
(3) Social and Economic Justice
(4) Democracy, Nonviolence, Peace and Diversity

Our K-8 curriculum guides cover all of the core academic subjects in a way that engages students through a sense of enchantment, awe, and wonder as well as through incorporation of art, music, nature, imagination, and story.

"Living Books"

While most standard curriculum is shaped by a textbook and a workbook, the Global Village Whole Child, Healthy Planet Curriculum guides are built around the inspiration found in many types of literature. Sometimes we do suggest a text or a workbook, but more often we look for books that will foster the same learning in a more creative, beautiful and fulfilling way. In many ways our choice of books resembles the idea of "living books" that early home educator Charlotte Mason proposes. Some of the qualities of living books are:

(1) Literature created by a person with an obvious special interest in his/her subject.
(2) A personal, human, emotional quality to what is presented.
(3) Books that are inspiring and attractive to the student's spirit as well as intellect.
(4) Books that promote a sense of wonder and appreciation.

A few of the authors whose work is featured or recommended in our K8 curriculum include Craig and Marc Kielburger, Alice Walker, Howard Zinn, Sherman Alexie, Julia Butterfly Hill, Deborah Ellis, Barbara Lewis, Beatrix Potter, Roald Dahl, Rudyard Kipling, Scott O'Dell, Shel Silverstein, and Madeleine L'Engle.

A sampling of the books in our K8 curriculum includes*Kids' Guide to Service Projects*, *Everyday Life in the*

Ancient World, Three Wishes: Palestinian and Israeli Children Speak, and *A Child's Introduction to the Night Sky*, as well as novels, nature journals, and much more.

K8 Curriculum Reviews:
Global Village is truly a school with heart. After looking over the curriculum I realized how gentle the learning style is, and how easy it would be to learn almost anything if the material is presented in a way that touches the core self. I don't think I remember anything from my schooling experience that didn't touch me in some way. But most of my learning was rote and was forgotten almost immediately after test taking time. I also think that the love of learning is learned. Certainly Global Village teaches that love of learning. It is not fear based, but based in a true curiosity about the world. How can a child truly learn when his or her focus is the fear around test taking and memorization? If the strongest emotion around schooling is fear, then that fear gets connected to the learning process. Global Village School promotes the love of learning, not the fear of failing to learn. Wow! What a concept! Isn't this what we want for our children? I can't wait until my own grandchildren are old enough to participate in this program. Nancy Hart, M.A., MFCC

We received our "Whole Child, Healthy Planet" curriculum guide last week. We are so excited that we found Global Village School. I feel as though the curriculum was written for our family. I truly never thought I'd find a curriculum... that "fit" us, but now we have! Thank you for helping us navigate an even more meaningful path of homeschooling with our kids. The resource list in "Whole Child, Healthy Planet" allows me to spend a little less time hunting for the right materials and more time enjoying learning with my kids! What a gift. - Beth Campbell-Rafdal.

We enjoyed last year's guide, but this year's had even more amazing book recommendations - wow! We ordered so many of them and can't stop going through them. It's like getting many gifts on a holiday or birthday and you don't know what to open first! We are excited about another fantastic year. Thanks, GVS! - Deborah Theisen.

Check out our testimonials page to read more about people using GVS curriculum or services:
http://www.globalvillageschool.org/testimonials.html

Curriculum Guide Contents:

Each grade level contains core resources plus many extras - most likely much more than you will be able to get through in a year. Each curriculum guide includes:

(1) Resource List: A detailed list of books and resources for the year, along with information on where to get them.

(2) Instructions: Grades K-4 have a detailed sample lesson/unit plan along with several articles about how to work with the curriculum resources. Grades 4-8 include pages of suggestions on how to create lessons and activities using the core texts.

(3) Scheduling: Grades 4-8 have recommendations on how to schedule the various materials and activities into 9 month-long units. Since there are so many different ways the resources for younger grades can be utilized Grades K-3 have more free-form recommendations.

(4) Support: General information on the Global Village School Whole Child Healthy Planet method, including articles and coaching tips for parents. These sections will teach you about homeschooling in general and help you make the most of the program materials and guide you through assessment, etc.

(5) Many useful and fun extras including two supplemental reading lists.

Our aim is to empower parents and children to make the learning process their own. While we provide a full list of resources for the year, suggestions on how to organize your year, and sample activities, we do not tell you exactly what to do every step of the way, nor do we provide numerous questions to go with each book or resource. We do not believe that such detail is necessary, nor is it appropriate to expect that all students should engage with the material in the same way. We have found that most families - even those brand new to homeschooling - do just fine with a less restrictive format and the kind of coaching we provide (and most kids do

not miss the endless study questions!).

Homeschooling allows you the opportunity to keep the learning process alive by tailoring it to individual and family needs and interests. We encourage you to make the most of it!

Cost savings and flexibility:

Families acquire the books and other resource materials on their own. We prefer to give each family the opportunity to save money and enjoy maximum flexibility in choosing the appropriate resources for their children. Many of the books can be purchased used and some may be available at local libraries. Along with the recommended core resources, we list other options for enrichment. Rather than having to pay for what they might not use, families are free to work within their budget and choose what they like and what most interests their children.

Scope and Sequence:
The Global Village curriculum guides contain a multitude of resources, instructions on how to use them for a full year's curriculum, and articles guiding parents through the Whole Child, Healthy Planet homeschooling process. Each grade level contains core resources plus many extras - most likely much more than you will be able to get through in a year. Here's a brief overview of the highlights of each grade level:

8th grade
Social Studies - US history, told from the people's perspective. Students learn about the lives of slaves, immigrants, workers, women, Native Americans and more, from sources including actual accounts by the people who were there, historical novels and books that explore social issues and current events from children's perspectives. ***Human Rights*** - Explored through writings by children, for children, on children's rights. Also includes inspiring stories of children making a difference in the world. ***Language Arts/Literature*** - Includes cultural and historical novels, poetry, writing skills, grammar, vocabulary, and spelling. ***Science*** - Emphasis on Physical Science; with fun and exciting experiments and readings that make science come alive. Includes topics such as physics, engineering, chemistry, practical applications of science (including some significant mistakes!) Experiments include making a hot air balloon, building a bridge, skateboard science, etc. Also nature study using an art journal. ***Math*** - Comprehensive full year's math curriculum, with an emphasis on mastery and problem solving. Online assessments make it easy for parents to choose the most appropriate level for their child. Also includes films, websites, music, art/nature activities, psychology, study skills, service learning/engaged citizenship with an emphasis on eco-integrity, and character development. **Regular price: $175. Sale price: $160.**
8th grade curriculum guide sample (3rd edition)

7th grade
Social Studies - Emphasis on world history, covering the full spectrum of history from ancient to modern times, presented in a colorful, humorous, and engaging way. Students learn about life in a medieval village, Arab inventions and science, current events from a child's perspective, with a particular focus on the Middle East, including Palestinian/Israeli issues, and much more. Also includes cultural geography, in which students learn about the lives of children around the world. ***Langage Arts/Literature*** - includes cultural and historical novels, poetry, writing skills, grammar, vocabulary, and spelling. ***Science*** - Emphasis on Life Science; learning about the human body, biodiversity, plants, animals, classification, science in the garden, nature observations, and fun experiments. ***Math*** - Comprehensive full year's math curriculum, with an emphasis on mastery and problem solving. Online assessments make it easy for parents to choose the most appropriate level for their child. Also includes films, websites, music, art/nature activities, service learning/engaged citizenship, character development, psychology, personal growth, and inspiring stories of children making a difference in the world. **Regular price: $175. Sale price: $160.**
7th grade curriculum guide sample (3rd edition)

6th grade
Social Studies - Our Social Studies curriculum emphasizes geography and ancient history. Students learn about the lives and art of people around the world (cultural geography through art), countries, continents, landforms, maps, etc. Study the ancient world from a kid's perspective, what it was like to live in places like

ancient Greece and Egypt. Approach is fun, engaging, entertaining. ***Language Arts/Literature*** - Historical novels, poetry; writing skills, grammar, vocabulary, and spelling. ***Science*** - Emphasis on Earth Science; astronomy, the history of the Earth from the Big Bang up through present time, presented in a colorful and engaging way. Also environmental science, including fun experiments and nature study. ***Math*** - Comprehensive full year's math curriculum, with an emphasis on mastery and problem solving; includes manipulatives. Online assessments make it easy for parents to choose the most appropriate level for their child. Also includes websites, online films, music, art/nature activities, current events, personal growth, service learning and character development. **Regular price: $165. Sale price: $160.**
6th grade curriculum guide sample (3rd edition)

5th grade
Social Studies - Emphasis on US history, with a focus on kids' experiences during different periods such as the Civil Rights Movement, slavery, labor strikes, Native American contributions, and inspirational figures such as Eleanor Roosevelt and Rosa Parks. Also includes cultural geography, in which students learn about the lives of children around the world. ***Language Arts/Literature*** - Historical novels, beautifully illustrated books, poetry; writing skills, grammar, vocabulary, and spelling. ***Science/Eco-Integrity*** - Emphasis on environmental science (biomes, wildlife, environmental issues, climate change, ways kids can make a difference), also fun experiments such as creating invisible ink and making a fog chamber. ***Math*** - Comprehensive full year's math curriculum, with an emphasis on mastery and problem solving; includes manipulatives. Online assessments make it easy for parents to choose the most appropriate level for their child. Also includes films, music, art, health, nature activities, service learning and character development. **Regular price: $165. Sale price: $150.**
5th grade curriculum guide sample (3rd edition)

4th Grade
Some of us remember 4th grade as being the year that the fun went out of school. It does not have to be that way! Our aim is for 4th grade students to expand their skills and knowledge without losing the gentleness, fun and creativity of the earlier years. ***Social Studies Smorgasbord*** - Introduction to world history through study of The Renaissance, including an emphasis on the life, art, and inventions of Leonardo da Vinci; ***Geography*** - learning about cultures and countries around the world. Cultural crafts and activities; Students also study US geography and their home state. ***Language Arts/Literature*** - Engaging stories and fairy tales, including several on heroes of all kinds. Writing skills, grammar, vocabulary, and spelling. ***Science*** - Introduction to the solar system, fun physics experiments, nature study, learning about (and creating some of) Leonardo da Vinci's numerous inventions. ***Art*** - Calligraphy, illuminated manuscripts, and more. ***Math*** - Comprehensive full year's math curriculum, with an emphasis on mastery and problem solving; includes manipulatives. Online assessments make it easy for parents to choose the most appropriate level for their child. Also includes music, nature activities, and character development. **Regular price: $160. Sale price: $150.**
4th grade curriculum guide sample (3rd edition)

3rd Grade
Whole child - Similarities and differences, courage, moods. ***Science/Eco-Integrity*** - Animal behavior, nature poetry, animal stories, how to make a difference, a multitude of general science information for families to choose from. ***Language Arts*** - Reading, spelling, grammar, cursive writing. ***Social Studies/Diversity/History*** - True-life stories about people (often children) in places such as Tibet, Palestine, Africa, India, Mexico, Iraq; maps and geography; early US history, US history through art projects; African-Americans. ***Math*** - Basic math skills including multiplication, fun math games. ***Arts*** - Learning about different artists; art projects. **Regular price: $135.**
3rd grade curriculum guide sample (3rd edition)

2nd Grade
Social Studies/Diversity - Children around the world, moving more in-depth into specific countries, such as France and Palestine; African-American culture; introductory Spanish vocabulary. ***History*** - Ancient history, the Ice Age. ***Whole child*** - Compassion, meditation for children, exploring faiths of children around the world. ***Science*** - The Amazon, dolphins, wildlife in places such as India and Australia, ecosystems, nature art. ***Language Arts*** - Grammar, homonyms, poetry, spelling, writing, stories. ***Math*** - Several different resources present 2nd grade math skills. ***Arts*** - painting, pastels, sketching; study of artists such as da Vinci, Picasso, Matisse, and Van Gogh. **Regular price: $135.**
2nd grade curriculum guide sample (3rd edition)

1st Grade
Language Arts - Early reading skills, poetry, stories. ***Math*** - Basic math skills taught in creative and engaging ways, math games, counting poems. ***Science*** - A story and activity-based introduction to biomes, ecosystems, botany (flowers, planting seeds), animals, and more. ***Social Studies/Diversity*** - Introductory geography, uniqueness of people and cultures, friendship, children around the world. ***Peace Studies*** -The word "peace" around the world. ***Art*** - Child as artist, pencils, watercolors, introduction to great works of art. **Regular price: $135.**
1st grade curriculum guide sample (3rd edition)

Kindergarten
Educating the whole child - Getting along with others, self-confidence, etc. Emphasis on readiness education and learning through play. ***Language/Reading*** - Alphabet, basic reading skills (familiarization with the alphabet and sounds [Montessori]), storytelling, word play, songs, making books. ***Introductory mathematics*** - learning to count through real experiences. ***Science*** - Exploring the natural world – tide pools, animals, weather, etc. ***Arts and crafts*** - learning colors and shapes through art and workbooks. ***Celebrating diversity*** - Learning about children around the world. ***Practical life exercises*** - caring for things, cleaning up, etc. ***And*** - Making sure there's time for daydreaming! **Regular price: $125.**
K grade curriculum guide sample (3rd edition)

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Fully Customized Curriculum:

Curriculum is fully customized to meet the individual needs, interests, and learning style of the student. The A Self-PortraitTM Profile (created by two of our Global Village teachers, Mariaemma Pelullo-Willis and Victoria Hodson, and featured in their book, Discover Your Child's Learning Style) assesses several aspects of learning style, quickly and simply, in language that is easily understood by everyone. Please feel free to read more about the Learning Styles Profile.

GVS offers Customized Curriculum for families who want an alternative to regular curriculum. A Learning Styles Profile is used to determine the students learning style. Once students are enrolled, we forward their LSP and enrollment forms to the curriculum consultant; she schedules a phone conference with the parent to create the curriculum for each child. A specific list of recommended materials, (books, CD-ROMs, videos, etc.), and information on how to order them will be provided to you. Customized Curriculum covers the cost of the Learning Styles Profile and the curriculum consultation. You purchase the books and materials based on the recommendations in the customized curriculum plan.

The regular cost for a consultation is $425. Enrolled families pay $350.

Families who are not interested in enrolling to receive teacher support but do want to work with GVS to put together a customized curriculum plan can do so at the regular price.

View a sample Learning Styles Curriculum Consultation plan.

Unschooling Program:

Some students are already very independent learners; they know what they want to learn and how to go about it. Some families have been traditional homeschoolers for years and already know how to provide an excellent learning environment for their children. At Global Village we acknowledge and support the value of this type of education. We will work with you in designing and documenting a non-traditional unschooling program that meets legal requirements as well as the unique needs and interests of your family. You can purchase any Global Village courses that interest you, as well as designing your own. When you contact us, let your enrollment advisor know that you are interested in our unschooling program option.

Design Your Own Curriculum:

This option is ideal for families who want to do their own thing but need some help making sure they cover all the bases. You and your family will research and choose materials that you would like to use throughout the school year. You submit your list to Global Village. We will review it for grade level, content, etc. Once approved, you will purchase the materials and begin. There is a $125 fee for the review of the proposed curriculum. There is no curriculum fee, as you will be purchasing materials on your own.

Purchasing Curriculum only:

Families may purchase books or course materials without enrolling in Global Village School. However, this option does not provide you with a Global Village teacher or with other support services, nor does it imply that you are enrolled in our school. To read more about this option and access our online order form, click here.

Typical Enrolled Student Costs

Costs vary depending upon the type of curriculum and teacher support needed. Sales tax (CA residents only) and shipping are additional.

3rd grade, Quarterly Review tuition, customized curriculum:
3rd grade Quarterly Review tuition for the year: $1,000
Customized curriculum consultation (Learning Styles Profile included): $350
Curriculum: TBA (purchased on own)
Total GVS cost: $1,350

6th grade, Regular tuition, regular curriculum:
6th grade Regular tuition for the year: $1,550
Whole Child Healthy Planet Curriculum guide: $160
Curriculum (books, etc.): TBA (purchased on own)
Total GVS cost: $1,710

Please see our how to enroll page for more information about the enrollment and payment process.

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For more information, send an e-mail or call 805-646-9792

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High School Program: Curriculum

There are three *high school curriculum* options for enrolled students. Most people choose our regular curriculum, the price of which varies by course. In most cases the cost covers books and/or Web-based lessons and detailed study guides. In a few cases books should be borrowed or purchased elsewhere and GVS provides a study guide. Taxes and shipping are additional.

The second option is fully customized curriculum which consists of a curricular plan created to meet the needs of the student. The third option is to design your own curriculum plan with guidance from GVS staff.

Please note that all of these curricular options are available to families who do not wish to enroll in GVS. Learn more about that here.

Fully Customized Curriculum

Curriculum is fully customized to meet the individual needs, interests, and learning style of the student. The *A Self-Portrait*™ Profile (created by two of our Global Village teachers, Mariaemma Pelullo-Willis and Victoria Hodson, and featured in their book, *Discover Your Child's Learning Style*) assesses several aspects of learning style, quickly and simply, in language that is easily understood by everyone. Please feel free to read more about the Learning Styles Profile.

GVS offers Customized Curriculum for families who want an alternative to regular curriculum. A Learning Styles Profile is used to determine the students learning style. Once students are enrolled, we forward their LSP and enrollment forms to the curriculum consultant; she schedules a phone conference with the parent to create the curriculum for each child. A specific list of recommended materials, (books, CD-ROMs, videos, etc.), and information on how to order them will be provided to you. Customized Curriculum covers the cost of the Learning Styles Profile and the curriculum consultation. You purchase the books and materials based on the recommendations in the customized curriculum plan.

The regular cost for a consultation is $425. Enrolled families pay $350.

Families who are not interested in enrolling to receive teacher support but do want to work with GVS to put together a customized curriculum plan can do so at the regular price.

View a sample Learning Styles Curriculum Consultation plan.

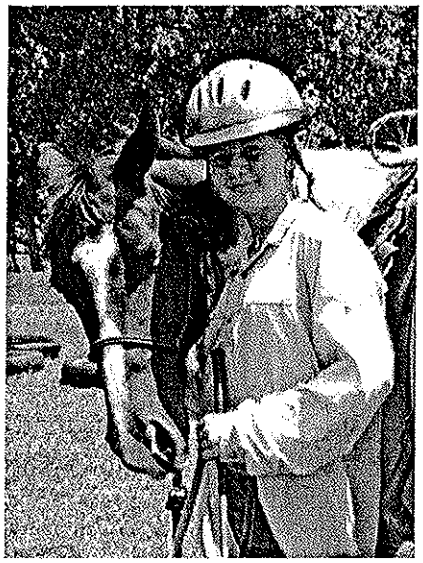
Design Your Own Curriculum

You and your family will research and choose materials that you would like to use throughout the school year. You submit your list to Global Village. We will review it for grade level, content, etc. Once approved, you will purchase the materials and begin. There is a $65 per course fee for the review of the proposed curriculum. There is no curriculum fee, as you will be purchasing materials on your own.

Purchase Curriculum only

Families may purchase books or courses without enrolling in Global Village School. However, this option does not provide you with a Global Village teacher or with other support services, nor does it imply that you are enrolled in our **high school diploma program**. If you want to purchase curriculum please check out our prices and descriptions below.

Check out our testimonials page to read about people using GVS curriculum or services: http://www.globalvillageschool.org/testimonials.html



Regular High School Curriculum

Our **high school diploma program** curriculum has several components:

*** Core Courses -** English, social studies, science, math, foreign language, fine arts, computers, etc. Peace and diversity themes woven throughout the courses provide an integrated picture of the world.

*** Peace, Diversity & Sustainability Studies -** Each year students select from high school curriculum courses such as Human Rights, The History of Civil Rights in America (ethnic and religious; gay, lesbian, bisexual, and women's issues; etc.), The Peacemakers, Global Spirituality and Activism, Literature of Diversity, The Buddhist Path to Peace, World Religions, etc.

*** Service Learning** - Students research what is going on in their communities and in the world, and choose where to volunteer their services.

*** Electives -** The possibilities are infinite, including independent electives where students can take courses in their local communities, or construct creative projects of their own. Life and learning are inseparable!

*Please note that most of our **high school curriculum** can be accessed online, even if they are "text-based" courses. If a class is marked "text," it means that you will need books to complete it. If it is labeled "online," it means that all course materials are on the Internet. A "text with web," course will require books and Internet resources. Feel free to ask questions about the composition of specific courses.*

Peace, Diversity & Sustainability Studies	Math
English	Foreign Language
Social Studies	Fine Arts, Health, Computers
Science	Electives

Remember, you are not limited to the academic courses listed below. To study anything not listed you can:

- ***create your own course***
- ***enroll in a community college course***
- ***purchase a course from another educational program***

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Peace, Diversity & Sustainability Studies

Course Title	Grade Level	Medium	Length	Credits	Price

Coming of Age: A Multicultural Anthology	9-12	Text	Semester	5	$65
Literature of Diversity (study guide)	9-12	Text	Varies	Varies	$35
The Peacemakers	9-12	Web-based	Semester	5	$75
The History of Civil Rights in the U.S.	9-12	Text w/Web	Semester	5	$65
The Buddhist Path to Peace	9-12	Web	Quarter	2.5	$55
Reflections on Peacemaking	9-12	Text	Semester	5	$60
Service Learning	9-12	Text	Quarter	2.5	$45
International Human Rights	9-12	Web	Semester	5	$75
Gay, Lesbian, Bisexual, and Transgender Literature (study guide)	9-12	Text	Varies	Varies	$35
Planetary Stewardship	9-12	Text w/Web	Semester	5	$75
Green Growing Gardens *(coming soon)*	9-12	Text w/Web	Semester	5	$95
Introduction to Peace & Diversity Studies	10-12	Text w/Web	Semester	5	$75
Global Spirituality and Activism	11-12	Text	Semester	5	$65

Peace and Diversity Course Descriptions

English

Course Title	Grade Level	Medium	Length	Credits	Price
Writing About Literature	9-10	Text	Year	10	$135
Literature of Diversity (study guide)	9-12	Text	Varies	Varies	$35
World Literature	10-11	Text	Year	10	$155
American Literature	11	Text	Year	10	$135
British Literature	12	Text	Year	10	$135
Advanced Literature and Composition (study guide)	11-12	Text	Year	10	$35

English Course Decriptions

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Social Studies

Course Title	Grade Level	Medium	Length	Credits	Price
Cultural Geography	9-10	Text w/Web	Year	10	$135
World History	9-10	Text	Year	10	$140
Current Events I	10-12	Web-based	Semester	5	$55
Current Events II	10-12	Web-based	Semester	5	$50
U.S. History	10-12	Text	Year	10	$165
Economics	11-12	Text w/Web	Semester	5	$80
U.S. Government (pre-requisite: Econ)	11-12	Text w/Web	Semester	5	$85
The History of Civil Rights in the U.S.	9-12	Text w/Web	Semester	5	$65

Social Studies Course Descriptions

Science

Course Title	Grade Level	Medium	Length	Credits	Price
General Science (Life/Physical Science)	9-10	Text	Year	10	$75
Environmental Science	9-11	Text	Year	10	$90
Biology	9-12	Text	Year	10	$135
Physics	11-12	Text	Year	10	$125
Chemistry	11-12	Text	Year	10	$120

Science Course Descriptions

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Math

Course Title	Grade Level	Medium	Length	Credits	Price
Consumer Math	9-12	Text	Year	10	$195
General Math *Contact us for info*	9-10	Text	Year	10	Varies
Introduction to Algebra	9-10	Text	Year	10	$75
Algebra 1	9-10	Text	Year	10	$105
Introduction to Geometry	9-11	Text	Year	10	$75
Geometry	9-11	Text	Year	10	$140
Algebra 2	10-12	Text	Year	10	$110
Trigonometry	11-12	Text	Year	10	$120
Pre-Calculus *Contact us for info*	11-12	Text	Year	10	Varies

Math Course Descriptions

Foreign Language

Course Title	Grade Level	Medium	Length	Credits	Price
Spanish 1	9-12	Text	Year	10	Varies
Spanish 2	9-12	Text	Year	10	Varies
French 1	9-12	Text	Year	10	Varies
French 2	9-12	Text	Year	10	Varies
German 1	9-12	Text	Year	10	Varies
German 2	9-12	Text	Year	10	Varies
Latin	9-12	Text	Year	10	Varies

Contact us for information on foreign language courses.

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Fine Arts

Course Title	Grade Level	Medium	Length	Credits	Price
The Study of Art	9-12	Text	Year	10	$65
Integrated Drawing	9-12	Text	Year	10	$45
Art Elective Portfolio	9-12	Varies	Varies	Varies	$125

Fine Arts Course Descriptions

Health and Technology Education

Course Title	Grade Level	Medium	Length	Credits	Price
Health	9-11	Text	Semester	5	$65
Technology Education	9-10	Text	Year	10	$125

Health and Computer Science Course Descriptions

Electives

Course Title	Grade Level	Medium	Length	Credits	Price
Cooking					
Cooking Portfolio - your choice of recipes	9-12	Text	Year or Semester	5-10	$125
Physical Education					
P.E. Portfolio - your choice of activities	9-12	Text	Year or Semester	5-10	$125
English Electives					
Vocabulary	9-12	Text	Year	10	$45
Creative Journaling	9-12	Text	Semester	5	$45

Design Your Own Elective There is no tuition charge for these electives	9-12	Varies	Varies	Varies	$125

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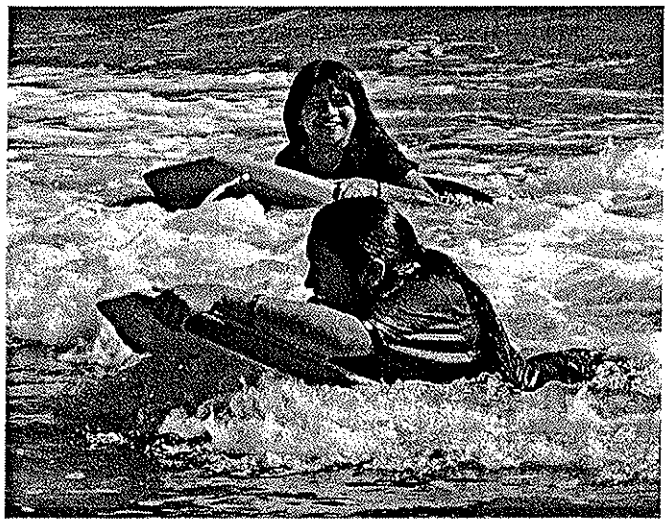
See our typical enrolled student costs on our fees page. Please see our how to enroll page for more information about the enrollment and payment process.



Course Descriptions

PEACE AND DIVERSITY STUDIES

Introduction to Peace & Diversity Studies (Text with Web) 5 credits
What are Peace and Diversity Studies - why should we care about them and what can we do? These questions form the basis of this course and your thoughts about them will likely change from lesson to lesson. We will explore many concepts and discover what a social justice perspective might look like in different facets of society. We will challenge you (and ourselves!) to explore the very way we look at the world, because like Eleanor Roosevelt, we believe that "It's not fair to ask of others what you are not willing to do yourself." P & D Studies explores the topics of peace and diversity on many levels, but a significant portion of the course focuses on the United States. In this upper level course students are challenged by tough questions about controversial topics in the peace and justice community. Each lesson begins and ends with a quote that is relevant to the lesson focus or the overall themes of the course.

The Peacemakers (Text) 5 credits
This Web-based course discusses the concept of peacemakers by discussing several Nobel Peace Prize winners. Students explore questions such as: Who are the peacemakers of the world? How did they do what they did? What motivated them? Who was Alfred Nobel and how did the Nobel Peace Prize come into being? What can the student do to become a peacemaker?

Coming of Age (Text) 5 credits
Most people would say that "growing up" or coming of age is a very challenging time of life. This course explores what it is like when being a minority is added in to the mix. The course utilizes two texts: The Shared Heart: Portraits and Stories Celebrating Lesbian, Gay, and Bisexual Young People and Coming of Age in America: A Multicultural Anthology.

Literature of Diversity (Text) 2.5 to 10 credits
Literature of Diversity encourages students to explore social issues through the study of literature. Selecting from a large number of books from African American, Hispanic, Asian American, Native American, gay and lesbian, and women's literature, students explore a variety of social issues that are personally or politically meaningful to them. Credit for this course varies with the amount of reading and number of projects completed. Specific reading selections and activities should be discussed with the students teacher.

The Buddhist Path to Peace (Online) 2.5 credits
This course combines writings from Buddhist teachers of peace such as the Dalai Lama, Thich Nhat Hanh, Lama Surya Das, Pema Chodron, and others. Students will learn how Buddhist teachings can be useful in creating peace in the world by reading, reflecting on, and practicing basic Buddhist teachings.

The History of Civil Rights In the U.S. (Text with Web) 5 credits
This course surveys the succession of civil rights movements and issues in the United States. Groups and issues studied include: Native Americans, African Americans, Asian Americans, Mexican Americans, religious

persecution, disability rights, Womenís rights, WWII internment of the Japanese, and gay, lesbian, and bisexual rights. Web sites supplement texts published by Teaching Tolerance.

Reflections on Peacemaking (Text) 5 credits
Our text is the beautiful and inspiring book, Architects of Peace, by Michael Collopy. It contains portraits and interviews with 75 different peacemakers. The intention of this course is to guide students in their own reflections about what it is to be an architect of peace, and to remind them that one person really can make a huge difference.

Global Spirituality and Activism (Text) 5 credits
Twenty-eight religious leaders and thinkers from around the world speak about their own personal journeys and about universal dilemmas: Is there a universal code of human ethics? What role do our traditions play when hatred wears the mask of religion? What kind of environment will we bequeath to our children? Can religion combat racial and ethnic bigotry? How does personal spirituality affect our actions in daily life? This course uses the text, A Parliament of Souls: Conversations with 28 Spiritual Leaders from Around the World. The book is a companion to the Public Television series filmed during the World Parliament of Religions held in 1993 in Chicago.

Service Learning (Text) 2.5 credits
There are several components to this 9 week course. You will research volunteer opportunities in your local community and donate 15 hours of your time to an organization. You will also read about other people's thoughts and experiences related to service, reflect on what you have studied and experienced, and keep a log of your volunteer activities.

International Human Rights (Web) 5 credits
The course centers around the universality and other basic concepts of human rights; the general field of human rights (civil, political, economic, social, and cultural); the major instruments protecting these rights, including organizations and international laws; and some of the different people and organizations that are making a difference. Students will have opportunities to conduct independent research on the topics that most interest them.

Gay, Lesbian, Bisexual, and Transgender Literature (Text) 2.5 to credits
GLBT Literature encourages students to explore social issues facing the GLBT population through the study of literature. Selecting from a large number of books, students expand their horizons by becoming acquainted with the stories of many gay, lesbian, bisexual and transgendered people. Students will learn more about themselves and others as well as improving their reading, writing, and comprehension skills. Credit for this course varies with the amount of reading and number of projects completed. Specific reading selections and activities should be discussed with the student's teacher.

Planetary Stewardship (Text with Web) 5 credits
Using *The Better World Handbook: Small Changes that Make a Big Difference* along with *The Better World Shopping Guide*, this course will teach students how to make a difference in the world by changing the way they, their friends, family, and neighbors live their everyday lives. It will cover topics such as socially responsible investing, travel, shopping, and transportation. It will also provide information on media, community building, finding good meaningful work, list many organizations people can become involved with, and much more.

Green Growing Gardens (Text with Web) 5 credits (coming soon)
This course in backyard gardening is an introduction to earth-friendly, permaculture gardening, organic gardening and sustainable agriculture, the history and significance of agriculture and the symbiotic inter-relatedness of all beings. It is for you if you want to become part of an exciting, revolutionary movement towards reclaiming the source of balance, health, life and joy by beginning your life as a backyard and/or community gardener. You will develop new passion for plants and make new friends of bugs, birds, bees and other gardeners. This course will not only show you how to begin to nurture the earth in your own back yard or community, but enable you to become part of the green community and movement that is growing worldwide in support of the new, emerging green economy and sustainable living on planet Earth, our home.

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ENGLISH

Writing About Literature (Text) 10 credits
Geared for students in grades 9-10, Writing About Literature teaches students to read and respond to a wide range of literary genres, including essays, short stories, poems, and dramatic pieces. Reading selections are drawn from diverse cultures and time periods, from the distant past to the present day. Through hands-on projects that accommodate multiple learning styles, students learn to write for a wide range of purposes and contexts. Genres include opinion statements, focused descriptions, poetry, problem-solution essays, research papers, oral histories, cause and effect essays, autobiography, creative fiction, and interpretive essays. The course concludes with a multi-media presentation using resources of the studentís choosing.

Literature of Diversity (Text) 2.5 to 10 credits
Literature of Diversity encourages students to explore social issues through the study of literature. Selecting from a large number of books from African American, Hispanic, Asian American, Native American, gay and lesbian, and women's literature, students explore a variety of social issues that are personally or politically meaningful to them. Credit for this course varies with the amount of reading and number of projects

completed. Specific reading selections and activities should be discussed with the student's teacher.

World Literature (Text) 10 credits
A course that takes students from the mythical origins of creation to the development of the written word from oral traditions around the world. Traditional major authors and literary movements are then covered as well as student choices of foreign writers. The student is finally taken to modern writers, the stories they tell, and why they tell them. The course ends with the student choosing the work of a Nobel Prize Winner in Literature from a foreign country, and reflections on the purpose and responsibilities of writers in modern times.

American Literature (Text) 10 credits
Using the visual and engaging text, Language of Literature, and novels by U.S. authors, American Literature encourages students to reflect on the different time periods and experiences that have shaped U.S. culture. In addition to assigned readings, students have the option of selecting different novels and stories to complete unit studies on early American. and Puritan literature, the Transcendentalists, and modernism. Particular emphasis is placed on the work and perspectives of multi-cultural American authors. Assignments will cover comprehension of the material, writing skills, critical thinking skills, research methods, and application of the material to today's world.

British/Colonial Literature (Text) 10 credits
While most British Literature courses focus on works written by the so-called "dead white English males" of the traditional British canon, this course draws upon British literature from the diverse cultures that make up the British Commonwealth. Particular attention is paid to the issues of class, race, and gender as they are reflected in British literary works spanning a two thousand-year period. Reading selections for the course include the Anglo Saxon epic, Beowulf, Shakespeare's Julius Caesar, literary works by Chinua Achebe and Mary Wollstonecraft, and contemporary fiction such as Marion Zimmer Bradley's The Mists of Avalon. Through creative projects and activities, students develop skills in literary analysis and critical thinking. Colonial and British Literature concludes with the compilation of a course portfolio and the submission of a reflective essay.

Advanced Literature and Composition (Text) 10 credits
This course is intended for the college-bound student, as preparation for college level writing. Students will read twelve classic novels and choose from a list of questions to write an essay, incorporating both the book itself and critical articles discussing the work. A bibliography using the ML Handbook (found at www. mla.org) is required for each paper. Students will learn the difference between citing sources and plagiarism. A central theme of the course is the concept of the journey, considered both literally and figuratively. At the end of the course, students bring together what they have learned from the novels and their own life experiences and opinions in a final essay.

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SOCIAL STUDIES

Cultural Geography (Text w/Web) 10 credits
This course uses the beautiful book "Material World: A Global Family Portrait" as the primary text. The photographically rich book teaches geography in a very engaging way by comparing the lives of "typical" families in 30 different countries around the world. "The Geography Coloring Book" and "Travel As A Political Act" books round out the course along with a number of web sites; students learn physical and political geography in an active way by coloring detailed maps and ponder the political aspects of travel.

Current Events I (Online) 5 credits
The purpose of this course is to expose students to various topics in current events and keep them engaged in world happenings. We will ponder what it means to be media literate, analyze stories in the U.S. and abroad, and examine today's news in politics, science, art, and other areas. This class attempts to provide examples of voices from across the spectrum, but there is a limit to what we can cover in a semester. There is a definite emphasis on progressive perspectives, particularly since we believe they are heard less often.

Current Events II (Online) 5 credits
The purpose of this course is to continue to expose students to various topics in current events and keep them engaged in world happenings. We will analyze stories in the U.S. and abroad, and examine today's news in politics, science, art, and other areas. This class attempts to provide examples of voices from across the spectrum, but there is a limit to what we can cover in a semester. There is a definite emphasis on progressive perspectives, particularly since we believe they are heard less often.

World History (Text) 10 credits
If you thought World History was about remembering names and dates, think again! This course looks at the achievements of various cultures in recorded history through activities that emphasize critical thinking, open-ended responses, and research projects. By studying political events and geography through an analysis and comparison of contemporaneous cultures, students learn about the common themes and significant achievements in human history. More importantly, students consider peaceful solutions to the very modern problems facing the world by studying contributions of diverse cultures over time.

U.S. History (Text) 10 credits
U.S. History provides students with a survey of historical events that have shaped the modern United States as a political and cultural entity. Using the texts *Letters of a Nation*, *The Americans*, and *Addicted to War*, this course presents history through the reflections of people who witnessed key events in U.S. history. Through

lessons that accommodate a variety of learning styles, students learn how the past influences the present and develop critical thinking skills. The course concludes with a reflection on responses to the events of September 11, 2001 and a consideration of peaceful alternatives to violence.

Economics (Text with Web) 5 credits
This course will give students a firm grounding in the theory and structure of U.S. Economics while challenging assumptions and introducing different perspectives on various topics. The concept of economics is explored on many levels though the confines of the course dictate a focus on American capitalism with an emphasis on globalization. Students will examine the actions of the U.S. government as well as business and consumer culture in relation to domestic and foreign economies while evaluating the role of ethics and responsibility in economics. Each lesson begins and ends with a quote that is relevant to the subject matter or the overall themes of the course. There is also a section at the end of the course entitled, "Going Further," which lists a few resources that may be of interest to the student who wants to learn more about various topics covered in this class. Students will complete a service project which revolves around volunteer work, as well as a final project. **This course should be taken before US Government.**

U.S. Government (Text with Web) 5 credits
This course will give students a firm grounding in the history and structure of U.S. Government while challenging assumptions and introducing different perspectives on various topics. The concept of government is explored on many levels though the confines of the course dictate a federal focus. Students will immerse themselves in lessons about human nature and the Constitution, the media, the branches of government and the political process, among others. Each lesson begins with a quote that is relevant to the subject matter or the overall themes of the course and ends with a "Going Further," section which lists a few resources that may be of interest to the student who wants to learn more about a topic. Students will complete a service project which revolves around volunteer work, as well as a final project. **Economics is a pre-requisite to US Government.**

History of Civil Rights in the U.S. (Text with Web) 5 credits
History of Civil Rights in the United States surveys the succession of civil rights movements and issues in America. Groups and issues studied include: Native Americans, African Americans, Asian Americans, Mexican Americans, religious persecution, disability rights, Womenís rights, WWII internment of the Japanese, and gay, lesbian, and bisexual rights. Course materials include selected Web sites and texts published by Teaching Tolerance.

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SCIENCE

General Science (Text) 10 credits
Written in an accessible and user-friendly manner, General Science is for students that want to know how the world works without getting mired in technical or scientific jargon. Accompanied by colorful illustrations and diagrams, General Science emphasizes hands-on projects and practical applications of scientific principles. Course topics include ecology and the life sciences, the physical and earth sciences, astronomy, physics, and chemistry. Units on mathematics and computers demonstrate how science has contributed to the development of technology and other disciplines. In addition to the primary text, The Ultimate Visual Dictionary of Science, General Science includes a variety of activities involving field trips and lab experiments using easy-to-obtain materials and Internet research.

Biology (Text) 10 credits
The purpose of our Biology course is to show students how the natural world works. Students learn about the function of human anatomy and internal systems and the healing processes of the human body; the characteristics of plants, animals, and microorganisms; and the interactions among various life forms. As a lab course, Biology offers many opportunities for hands-on projects and real world applications of scientific principles. Because GVS believes in honoring the life of all organisms, the course does not ask students to dissect frogs or other animals. Lab activities and assignments will vary depending on available materials and the studentís individual learning needs. We encourage students to discuss ideas and adapt course assignments with their GVS teachers.

Environmental Science (Text) 10 credits
Developed by Oak Meadow, our Environmental Science course introduces students to important ecological concepts, the various interactions within ecosystems, and the interconnectedness of life on earth. Course topics include the biosphere, major biomes, ecosystems, chemical cycles, and the role of living things in ecosystems. Not only do students learn about common environmental problems such as land, water and air pollution, overpopulation, and habitat destruction, but they also explore constructive solutions for protecting the environment and moving toward a sustainable future.

Physics (Text) 10 credits
Using the popular textbook, Conceptual Physics, this course emphasizes the principles of physics over mathematical calculations. Topics covered include force, motion, heat, waves, sound, electricity, magnetism, light, and mirrors. Course activities utilize written responses, experimentation, and thoughtful reflection to teach the principles of physics.

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MATH

Comsumer Math (Text) 10 credits
In Consumer Math, students learn basic math skills used in everyday situations - paying taxes, buying food, banking and investing, and managing a household. Different texts are avai lable for this course based on needs and skill level.

General Math (Text) 10 credits
In General Math, students learn basic math skills and concepts in preparation for advanced math courses such as Algebra, Geometry, and Calculus. Topics covered include measurement, fractions and decimals, percents, ratios, and a review of arithmetic. Students may select from a diverse array of texts, including the Key Curriculum Decimals, Fractions, Percents, and Measurement workbooks, Saxon Math 87, or Spectrum Math. This course is ideal for students who would like to review select concepts before moving into high school math courses.

Intro to Algebra (Text) 10 credits
As described by Key Curriculum Press, "Key to Algebra offers a unique, proven way to introduce algebra to your students. New concepts are explained in simple language, and examples are easy to follow. Word problems relate algebra to familiar situations, helping students to understand abstract concepts. Students develop understanding by solving equations and inequalities intuitively before formal solutions are introduced. Students begin their study of algebra in Books 1-4 using only integers. Books 5-7 introduce rational numbers and expressions. Books 8-10 extend coverage to the real number system."

Algebra 1 (Text) 10 credits
Our Algebra 1 course used the Saxon math series, designed specifically for the homeschooling student. The course employs an incremental approach that introduces new concepts whi le allowing students to review related skills covered in earlier units. Algebra 1 covers topics typically treated in a first-year algebra course, including, but not limited to arithmetic with algebraic expressions; the concept of absolute value; solutions of algebraic equations and inequa lities; graphing linear, quadratic, cubic, square root, and absolute value functions; factoring and solving quadratic equations; functional notation and functions; direct and inverse variation; exponential growth; and statistics, and probability.

Intro to Geometry (Text) 10 credits
For the student desiring an introduction to Geometry before diving into formal proofs, GVS offers Introduction to Geometry. According to the publishers, the eight-booklet Key to Geometry series provides "a non-intimidating way to prepare students for formal geometry as they do step-by-step constructions. Using only a pencil, compass, and straightedge, students begin by drawing lines, bisecting angles, and reproducing segments. Later, they do sophisticated constructions involving over a dozen steps and are prompted to form their own generalizations. When they finish, students have been introduced to 134 geometric terms and are ready to tackle formal proofs."

Geometry (Text) 10 credits
As described by Key Curriculum Press, Discovering Geometry, the primary text for our Geometry course, makes students "active participants in their own learning." Rather than "memorizing rules and definitions, students perform constructions, measure figures, observe patterns, discuss their findings, write their own definitions, and formulate their own geometric conjectures using a wide variety of tools, including compasses, computers, and graphing calculators. Filled with appealing graphics and lively writing,, Discovering Geometry . . . [draws upon] real-world examples and applications from many cultures and disciplines [to keep students] involved and thinking. In addition, the bookis focus on critical problem-solving skills helps [students] become self-motivated, independent thinkers."

Algebra 2 (Text) 10 credits
Our Algebra 2 course uses the Saxon math series designed specifically for homeschooling students. The course employs an incremental approach that introduces new concepts i n advanced algebra and geometry while allowing students to review related skills covered in earlier units. This incremental approach en sures that no student gets left behind as new principles are introduced. Algebra 2 covers topics typically treated in a second-year algebra course, i ncluding, but not limited to graphical solution of simultaneous equations; scientific notation; radicals; roots of quadratic equations including complex roots; properties of real numbers; factoring inequalities and systems of inequalities; logarithms and antilogarithms; exponential equations; basic trigonometric functions; algebra of polynomials; vectors in polar and rectangular form; and the solution of algebraic word problem. Students will also have completed the equivalent of one-semester of informal geometry.

Trigonometry (Text) 10 credits
Using the popular and acces sible textbook by Charles P. McKeague, Trigonometry helps students understand "the definitions and principles of trigonometry and their application to problem solving." Concepts addressed include the six trigonometric functions; right angle trigonometry; radian measure; graphing and inverse fractions; identities and formulas; equations; triangles; complex numbers and polar coordinates; and exponential and logarithmic functions. Opportunities for studying the historical foundations and real-world applications of this mathematical discipline accompany many lessons, while extra credit assignments allow students to explore topics of interest in depth through research and group study.

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FINE ARTS

The Study of Art (Text) 10 credits
Developed by Oak Meadow, the GVS art history course covers significant developments in art, "from early cave drawings to non-rep resentational works of modern day artists." In addition, students explore "the great

works of art in conjunction with corresponding or concurrent musical and architectural themes." Using a hands-on approach, The Study of Art offers students ample opportunities to "experience original works in art galleries, parks, streets, libraries, and concert halls in their local area." Course materials include the book, The Study of Art and a syllabus.

Integrated Drawing (Text) 10 credits
Designed to teach students of all skills levels how to draw, the Oak Meadow Integrated Drawing course presents concepts of shading, proportion, perspective, and line in an engaging, user-friendly manner. Course materials include a syllabus and the popular text, Drawing on the Right Side of the Brain.

MISCELLANEOUS

Vocabulary (Text) 10 credits
Having a good vocabulary is an important part of educational and professional success. Our Vocabulary course uses the best-selling 1100 Words You Need to Know and covers pronunciation, using context clues to determine word meanings, buried words, and analogies. The section "Panorama of Words" presents each of the 1100 words in sample sentences from novels, plays, poems, newspaper editorials, and television broadcasts to provide examples of vocabulary used in real-life situations. A variety of games and activities help make vocabulary development a memorable and entertaining experience.

Creative Journaling (Text) 5 credits
In this eighteen-week course, students learn to express themselves in writing. The course text, Creative Journaling for Teens, addresses diverse topics such as identifying personal feelings and opinions, developing a sense of identity, setting boundaries, exploring family and social relationships, and planning for the future. For each topic, the course provides useful tips on brainstorming and journaling practices. Designed to improve writing skills and develop self-knowledge, Creative Journaling offers students a road map through adolescence and beyond.

Health (Text) 5 credits
Students learn that preventive health can and should be practiced every day by every person. This wellness concept is expanded to include the idea that health is our most precious possession and that nutrition, exercise, good health care, a positive attitude, a healthy environment, and most of all, knowledge are the crucial factors in maintaining good health and longevity. Current topics such as cholesterol testing, AIDS, heart disease, drug addiction, alcohol use, smoking, and cancer are covered in this course.

Technology Education (Text) 10 credits
In this course you will learn about the amazing world of technology that we live in. This course will use both texts and projects to help you become an informed global citizen. You will use the Activity Guide for projects ranging from making model homes, to creating a television program, to learning web site design and more. This course is sure to be thought provoking and challenging!

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What do we mean by teaching for social justice?

Excerpted from "Creating Classrooms for Equity and Social Justice", pp 4-5, Bigelow, B., Christensen, L, Karp, S, Miner, B. & Peterson, B. (1994). *Rethinking Our Classrooms: Teaching for Equity and Justice*. Milwaukee, WI: Rethinking Schools, Ltd.

Bill Bigelow and others (Bigelow et al, 1994) describe a "social and pedagogical vision that is characterized by several interlocking components that together comprise what we call a social justice classroom" (p. 4). They state that **curriculum and classroom practice must be:**

Grounded in the lives of the students. The class has to be about students lives as well as about a particular subject. Students should probe the ways their lives connect to the broader society, and are often limited by that society.

Critical. The curriculum should equip the students to "talk back" to the world. Who makes decisions and who is left out? Who benefits and who suffers? What is required to make change? Through critiques of advertising, cartoons, literature, legislative decisions,...or school life, students should have opportunities to question social reality. Student work must move outside the classroom walls, so that scholastic learning is linked to real world problems.

Multicultural, anti-racist, pro-justice. Implicit in many traditional accounts of history is the notion that children should disregard the lives of women, working people, and especially people of color, led to view history and current events from the standpoint of the dominant groups. By contrast, a social justice curriculum must strive to include the lives of all those in our society, especially the marginalized and dominated.

Participatory, experiential. Whether through projects, role plays, simulations, mock trials, or experiments, students need to be mentally, and often physically, active. Our classrooms must provoke student to develop their democratic capacities: to question, to challenge, to make real decisions, to collectively solve problems.

Hopeful, joyful, kind, visionary. The ways we organize classroom life should seek to make children feel significant and cared about by the teacher and by each other. Together students and teachers can create a community of conscience.

Activist. We want student to come to see themselves as truth-tellers and change-makers. A critical curriculum should be a rainbow of resistance, reflecting the diversity of people from all cultures who acted to make a difference, many of whom did so at great sacrifice.

Academically rigorous. A social justice classroom equips children not only to change the world but also to maneuver in the one that exists. A social justice classroom offers more *to* students than do traditional classrooms and expects more *from* students.

Culturally sensitive. Each class presents new challenges to learn from our students and demands that we be good researchers, and good listeners. Quoting Delpit, "when teachers are teaching children who are different from themselves, they must call upon parents in a collaborative fashion if they are to learn who their students really are."

Finally teachers who want to construct more equitable, more meaningful, and more lively educational experiences for children must also concern themselves with **issues beyond the classroom walls.**

What does it mean to teach for social justice?: Working to Interrupt the Cycle of Oppression

Pat Russo, June 2004, revised December 2006

The answer to this question is multi-faceted. In the Curriculum & Instruction Department, we spend a considerable amount of time helping students to understand two essential concepts that relate to this issue.

Recognizing Oppression. The first concept is: There is injustice in our world. Some groups of people are consistently privileged; while others are consistently disadvantaged. The privileging and disadvantaging becomes unjust when it is unearned or undeserved. Often such injustice is perpetuated around race, class, gender, ability, or sexuality groups that people are identified with. However, the faces of oppression often differ across time, place, and situation. Understanding how privilege operates, how disadvantage (or marginalization) occurs, how advantage or disadvantage is cyclical in nature, and how people tend to deny that such injustice is occurring is half of the work we do in C&I to help our students understand teaching for social justice.

In the attached pages this first essential concept, a concept of oppression, is briefly described in table form (at the top half of each page). In Block I of our pre-teachers' program, especially in Edu 301and Edu 501 we focus on the nature of oppression in our society, and begin to identify how oppression plays out in the classroom. We re-visit these issues in Block II (especially in Spe 304). In Block III (especially in Edu 380) we revisit this concept of oppression before moving into what teachers can do in their classrooms.

Teachers As Change Agents. The second essential concept that must be developed is: Teachers can interrupt the cycles of oppression. Helping pre-teachers learn how to interrupt (or challenge) oppression means learning about (or inventing) strategies to counter oppression (of race, class, gender, (dis)ability, sexuality, and others) across the grade levels and content areas in which our teachers work. Teachers can work as change agents through the content or topics they address as well as through particular pedagogical practices that tend to undermine patterns of oppression.

In the bottom half of each of the attached pages is a list of general examples of how teachers can act as change agents is provided in bulleted format. In a number of methods courses across Blocks I, II, and III of our program, we focus on developing content knowledge and pedagogical knowledge for challenging injustice.

What does it mean to teach for social justice? It means recognizing oppression in its multiple forms, and then taking action in the classroom to interrupt the cycles of oppression. When teachers teach for social justice they are working to end the cycle of oppression.

In Block IV, as part of the student teaching semester, in Edu 430/530, we ask students to demonstrate at least three examples of their understanding of teaching for social justice. All student teachers return to campus for one day at the end of the first quarter and present at a Teaching for Social Justice Round-Table Conference. C&I faculty, other pre-teachers in our program, and teachers and administrators of local schools are invited. Student teachers share examples of lesson plans that they used to teach for social justice during their first quarter of student teaching.

What does it mean to teach for social justice?: Working to Interrupt the Cycle of Oppression

Social Structure	**Who tends to be privileged?**	**What does it mean to be privileged in this way?**	**Who tends to be marginalized ?**	**What does it mean to be marginalized in this way?**	**Ways we tend to deny that privilege is occurring:**	**What happens in the classroom?**
Social structures are arrangements of people into groups within the society, so that people from some groups have more power and privilege compared to people from other groups.	The structures discussed in this paper include racism, sexism, classism, able-ism, and hetero-sexism. Privilege is determined by where the person fits in the structure.	People in the privileged groups have many experiences where they are made to feel recognized, noticed, accepted, included, valued, and/or empowered.	People of color; non-Christian people; women and girls; poor and working class people; people with disabilities; gays, lesbians, bisexuals, and transgender people; people whose first language is not English	People in marginalized groups often experience situations in which they feel ignored or de-valued, have less choice or opportunity, or are ridiculed, harassed, and/or threatened.	When they question these limits they are disregarded, rejected, or accused of being rude.	Teachers routinely reinforce these social structures either through curriculum and materials, teaching strategies, classroom management strategies, or just in casual talk with their students.

Teachers can interrupt the cycles of oppression.

- Teachers can act in very subtle ways, slightly changing the wording of issues they discuss in class.
- Teachers can act in very obvious ways by creating curriculum that helps students be critical observers of their environment.
- Teachers can teach kids to value difference, recognize injustice, and take action to question injustice.
- Teachers can critically evaluate and then modify their curriculum, curriculum materials, and teaching strategies.
- Teachers can expand their personal and professional knowledge base about issues of oppression and marginalized groups.
- Teachers can learn from and collaborate with other teachers who teach for social justice.
- Teachers can take a stance in their personal, social, and professional lives to work for social justice.
- Teachers can learn to use GESA data collection strategies (Grayson, 1988) to improve their teaching.
- Teacher can begin with the assumption that all kids can and want to learn and grow.

Social Structure	Who tends to be privileged?	What does it mean to be privileged in this way?	Who tends to be marginalized?	What does it mean to be marginalized in this way?	Ways we tend to deny that privilege is occurring:	What happens in the classroom?
RACE	White (Anglo) people	White people tend to think their history, experiences, values, ways of knowing, and goals are universally understood.	People of color: Blacks, Latinos, Asians, Native Americans, non-European immigrants	People of color are routinely mis-trusted, mis-judged, insulted, and/or ignored. They are denied access to housing, work opportunities, good schooling.	When they call the question on forms of discrimination they are accused of being ungrateful, overly angry, and/or the cause of the discrimination.	People of color are often completely absent or tokenized in curriculum materials. Teachers tend to avoid any real conversations about racism in our society. Teachers allow kids of color to be isolated in the classroom.

What can teachers do to interrupt the cycle of racism?

- Learn about the history and current issues relevant to people of color.
- Have plenty of curriculum materials that accurately represent people of color.
- Find out about the cultural backgrounds of the parents of your students, and then find ways to support them.
- Find ways to mention the contributions of people of color in your everyday conversations.
- Acknowledge holidays of religious groups in addition to Christian holidays.
- Participate in cross-school visits (with your colleagues or with your students) to learn about cultural/racial diversity.
- Teach about the power of racial slurs before they occur.
- Teach students to critically examine popular culture and their curriculum in terms of the representation of people of color, people of non-Christian religions, and people who do not speak English.
- Help students learn about our country's history of racial intolerance.
- Find examples of how European Americans and Christians served as allies in the struggle against racism.

Social Structure	Who tends to be privileged?	What does it mean to be privileged in this way?	Who tends to be marginalized?	What does it mean to be marginalized in this way?	Ways we tend to deny that privilege is occurring:	What happens in the classroom?
CLASS	Middle class and wealthy people	Nearly everyone thinks of themselves as middle class, as though there is no class structure in our society. Middle class people assume they get what they deserve and others are just less deserving.	Working class, working poor, and poor people	Working class and poor people face many obstacles (in housing, laws, work, and education) that keep them from succeeding. They tend to be thought of as undeserving, lazy, worthless.	When they call the question on the unfair economic structure, they are dismissed. It is assumed that their poverty is the result of their own lack of effort.	Teachers don't mention the class structure in our society. They often do not consider class differences when developing assignments.

What can teachers do to interrupt the cycle of poverty and the cycle of classism?

- Pay attention to how your assignments might favor middle class students and disfavor poor or working class students; then change those assignments so all students have a chance at succeeding.
- Demonstrate how poor people (and/or working class people) have made contributions to our society.
- Help your students see how wealth opens doors of opportunity; how often it is wealth that contributed to the success of many of our leaders and heroes.
- Find ways to communicate effectively with poor or working class parents; find ways to include them in the conversations about their children's schooling.
- Note the relationship between success in your classroom (or school) and wealth/poverty; work with your colleagues to help all kids succeed in spite of poverty.
- Learn about the different language styles, values, goals, and abilities of your students depending on their class background.
- Teach your students about the rules of power that relate to class issues so that all kids have a chance at succeeding.
- Examine your teaching in terms of Payne's Framework for Understanding Poverty.
- Help your students understand how tax codes and other laws tend to favor the wealthy.
- Work against the myth that poor people are poor simply because they have not worked hard enough.
- Help your students to understand the legacy of generational poverty, and the privileges that come with generational wealth.

Social Structure	Who tends to be privileged?	What does it mean to be privileged in this way?	Who tends to be marginalized?	What does it mean to be marginalized in this way?	Ways we tend to deny that privilege is occurring:	What happens in the classroom?
GENDER	Men and boys	Men have access to a wider range of work, education, living, traveling, and other activities. Male experiences are represented more in all forms of literature, arts, music, media, and popular culture.	Women and girls	Many people now believe there is no longer gender discrimination of women. In addition to having limited choices in areas of education and work, women often find themselves under attack by boys and/or men if they travel alone, live alone, or break up with a male partner.	When they call the question on gender discrimination they are told to be quiet (or they will be fired, kicked out, etc), they are questioned about being rude, or accused of asking for unfair advantage.	Teachers routinely group students by gender and then encourage competition. They allow boys' activities and interests to dominate. They don't teach about sexism or gender role expectations.

What can teachers do to interrupt the cycle of sexism?

- Help students see that traditional gender roles often deny opportunities for both boys and girls.
- Learn about the history and contributions of women in our society.
- Have plenty of curriculum materials that accurately represent the multifaceted roles women play in society.
- Teach students to critically examine popular culture and their curriculum in terms of the representation of women.
- Help student learn about our country's history of sexism.
- Find example of how men have served as allies in the struggle against sexism.
- Collect data on how girls defer to boys or how boys dominate in certain activities or certain spaces in the classroom and work to undo those detrimental actions.
- Note the relationship between success in your classroom (or school) and gender; work with your colleagues to help all kids succeed.
- Teach your kids the rules of power that relate to gender issues so that all kids have a chance at succeeding.
- Help your kids see the relationship between the wide-spread instances of violence toward women/girls and the limited opportunities for women/girls in the society.
- Form a study group and examine your teaching in terms of the work of Sadker and Sadker, the American Association of University Women, Jackson Katz, Dearman-Sparks, Grayson, and Kilbourne.

Social Structure	Who tends to be privileged?	What does it mean to be privileged in this way?	Who tends to be marginalized?	What does it mean to be marginalized in this way?	Ways we tend to deny that privilege is occurring:	What happens in the classroom?
(DIS) ABILITY	Able-bodied people	Able-bodied people rarely question their access to buildings, jobs, leisure activities, and other opportunities. There is little thought of a need to accommodate to the needs of people with disabilities.	People with disabilities	People with disabilities hardly ever see themselves in media, literature. Their mobility and involvement in what we call everyday life is often severely limited. Often funding for medical and/or technological research that would support people with disabilities is very limited. When they call the question about these limits we ask why they should deserve "special treatment?"	We claim to feel sorry for people with disabilities assuming they are incapable of working, playing, or living along-side of us. We fail to notice the numbers of people with disabilities who are isolated in our communities. We usually assume that it is up to the person with disabilities to accommodate to our lifestyles, rather than the other way around.	Teachers deny access to the classroom for people with disabilities. They claim to not have the responsibility to teach kids with disabilities (it's someone else's job). People with disabilities are hardly ever represented in the curriculum.

What can teachers do to interrupt the cycle of able-ism?

- Help students to critically examine their environment and identify places where access is limited to people with disabilities.
- Form a study group to find curriculum materials in which people with disabilities are fairly represented.
- Learn about teaching strategies that allow you to modify instruction to fit the strengths, needs, and interests of each student.
- Learn about the history and current issues of people with disabilities.
- Do not automatically assume that a student who is not learning in your class has a disability; do not assume that a student in your class does not have any disabilities.
- Tell your students about how numerous people with disabilities have made contributions to our society.
- Teach about the power of slurs that relate to disabilities before they happen.
- Learn American Sign Language and teach it to your students.
- Work against the myth that people with disabilities do not participate in society because they don't want to.

Social Structure	**Who tends to be privileged?**	**What does it mean to be privileged in this way?**	**Who tends to be marginalized?**	**What does it mean to be marginalized in this way?**	**Ways we tend to deny that privilege is occurring:**	**What happens in the classroom?**
SEXUALITY	Heterosexuals	People automatically assume everyone around them is straight; that all kids will grow up to be straight. Nearly all medical, arts, music, political, legal, and marketing communication represents straight lifestyles as if they are the only arrangement. People also routinely make jokes about lesbians and gays assuming everyone around them is straight.	People who are gay, lesbian, bi-sexual, or trans-gender	People learn from a very young age, that to be gay/lesbian is wrong. As they recognize these feelings, they fearfully hide them. In general they are always hiding an important part of their being. If they find the courage to come out they face ridicule, rejection, job loss, or attack. Even when they feel safe, each episode of coming out has to be consciously thought out and a decision has to be made to act upon it.	We claim to be straight is to be normal, natural, and in keeping with religious teachings. Since gays and lesbians are often publicly hidden, we assume there really aren't that many. We may say, "it doesn't bother me," but we continue to perpetuate the rules and actions that keep gays and lesbians hidden, fearful, and therefore, less privileged.	Teachers allow students to make jokes about gays and lesbians without questioning them. There is hardly any mention of gays or lesbians in the curriculum. Teachers usually talk in ways that suggest everyone is straight, thus implying that to be gay or lesbian is wrong.

What can teachers do to interrupt the cycle of heterosexism?

- Do not assume all kids, or their parents, or your colleagues or administrators are heterosexual.
- Provide representations in your classroom of all sorts of family structures.
- Learn about the history and current issues relevant to people who are lesbian, gay, bisexual, or transgender.
- Have curriculum materials that accurately represent the existence and contributions of people who are LGBT.
- Teach about the power of LGBT slurs before they occur.
- Teach students to critically examine popular culture and their curriculum in terms of the representation of straight and LGBT people.
- Help students to see how traditional gender roles might reinforce the invisibility and discrediting of LGBT people.
- Work against the tendency to pretend LGBT people do not exist by finding ways to mention issues relating to LGBT people.
- Participate in a support group in your school or community for LGBT inclusion.

What Does It Mean To Teach For Social Justice? Working to Interrupt the Cycle of Oppression
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Attachment 5. Academic and Exit Standards

GRADUATION PLAN Grades 8 to 12

This Graduation Plan will help you prepare for your future. Keep the plan up to date by reading your grade's ***OnTrack*** Student Success Mini-Magazine each year and by working with your school counselor and parents. You can also get additional planning worksheets for your Graduation Plan at www.learnmoreindiana.org/plan or by calling 1-800-992-2076.

LEARNMORE INDIANA
Your college and career connection

STUDENT IDENTIFICATION

Name |	Year of Graduation |
Address |	Phone |
City, State, Zip |	Parent/Guardian |
E-mail |	

GRADUATION PROMISE

Student

I understand that education is key to my future and therefore commit to graduate from high school. I will also take the time to plan and prepare for life after high school by:

- ☐ being a responsible citizen and making good decisions;
- ☐ going to school and actively participating in my learning;
- ☐ studying hard and turning in my homework;
- ☐ pushing myself to complete Core 40 and considering going beyond it to complete an advanced diploma like Core 40 with Academic Honors or Core 40 with Technical Honors;
- ☐ exploring different careers and learning how college includes lots of options: two- and four-year degrees, certificates, apprenticeship programs and the military;
- ☐ asking for help when I need it.

_____ _____

signature of student *date*

Parent/Guardian

I/We will continue to help my/our student succeed in school and prepare for success after high school.

_____ _____

signature(s) of parent(s)/guardian(s) *date*

HIGH SCHOOL DIPLOMA PLAN

My diploma goal:	INDIANA ☐ CORE 40	INDIANA ☐ CORE 40 with Academic Honors	INDIANA ☐ CORE 40 with Technical Honors

After High School Plan

It's important to have a plan for life after high school. Use the space below to explore careers and colleges.

Career Plan

Grade	Career Interest Inventory* results	Careers that interest me	What will I do this year to explore the careers that interest me?
8th grade			
9th grade			
10th grade			
11th grade			
12th grade			

** Visit www.learnmoreindiana.org for Career Interest Inventories and other in-depth ways to explore careers.*

College and Postsecondary Plan

College includes many options: four-year colleges and universities, two-year community colleges, apprenticeship programs and the military.

What do I want to study after high school?	What specific college options do I want to learn more about?

Visit www.learnmoreindiana.org for the steps to get to college and ways to learn more about colleges that interest you.

Testing Plan

Check off the tests you plan to take. Some tests—like the ISTEP+ and the GQE—are required, so mark them right now. After you take the tests, record your results.

Test Name		Testing Date	Results
ISTEP+	☐ 6th grade		
	☐ 7th grade		
	☐ 8th grade		
GQE	☐ Algebra I ECA*		
	☐ English 10 ECA*		
ECA* *(also fill out in course plan)*	☐ Algebra II		
	☐ English 11		
	☐ Biology I		
	☐ US History		
☐ AP			
☐			
☐			
☐			
☐			

* *End-of-Course Assessment (ECA)*

Test Name	Testing Date	Results					
☐ PLAN		Composite	English	Math	Reading	Science	
☐ PSAT/ NMSQT		Critical Reading		Mathematics		Writing Skills	
☐ ACT		Composite	English	Math	Reading	Science	Writing
☐ SAT		Critical Reading		Mathematics		Writing Skills	
☐ ASVAB		GS	AR	WK	PC		
		MK	EI	AS	MC		
☐ WorkKeys		Reading for Information		Applied Mathematics		Locating Information	

Visit www.learnmoreindiana.org/plan for help understanding the different types of tests.

Four-Year High School Course Plan

Based on your career interests and diploma goal, list the classes you plan to take and then regularly update your progress.

9th Grade

1st Semester / Trimester	ECA*	Grade
English		
Math		
Science		
Social Studies		
Total Credits		
GPA		

2nd Semester / Trimester	ECA*	Grade
English		
Math		
Science		
Social Studies		
Total Credits		
GPA		

3rd Trimester *(if applicable)*	ECA*	Grade
English		
Math		
Science		
Social Studies		
Total Credits		
GPA		

10th Grade

1st Semester / Trimester	ECA*	Grade
English		
Math		
Science		
Social Studies		
Total Credits		
GPA		

2nd Semester / Trimester	ECA*	Grade
English		
Math		
Science		
Social Studies		
Total Credits		
GPA		

3rd Trimester *(if applicable)*	ECA*	Grade
English		
Math		
Science		
Social Studies		
Total Credits		
GPA		

11th Grade

1st Semester / Trimester	ECA*	Grade
English		
Math		
Science		
Social Studies		
Total Credits		
GPA		

2nd Semester / Trimester	ECA*	Grade
English		
Math		
Science		
Social Studies		
Total Credits		
GPA		

3rd Trimester *(if applicable)*	ECA*	Grade
English		
Math		
Science		
Social Studies		
Total Credits		
GPA		

12th Grade

1st Semester / Trimester	ECA*	Grade
English		
Math		
Science		
Social Studies		
Total Credits		
Class Rank		
GPA		

2nd Semester / Trimester	ECA*	Grade
English		
Math		
Science		
Social Studies		
Total Credits		
Class Rank		
GPA		

3rd Trimester *(if applicable)*	ECA*	Grade
English		
Math		
Science		
Social Studies		
Total Credits		
Class Rank		
GPA		

** Fill in Core 40 End-of-Course Assessment (ECA) scores when applicable.*

For extra help, download a Core 40 worksheet at www.learnmoreindiana.org/plan.

Checklist To Stay On Track

Here are some of the activities to complete to stay on track for high school graduation and to be well-prepared for college and beyond. For a complete list, download a grade-specific insert for your Graduation Plan at www.learnmoreindiana.org/plan.

8th Grade

Activity	✓
Read the 8th grade *OnTrack* mini-magazine and completed its activities	
Downloaded and filled out the 8th grade insert* for the graduation plan	
Applied for the Twenty-first Century Scholars GEAR UP program by June 30	
Completed a career interest inventory* and updated career plan *(see inside)*	
Visited DriveOfYourLife.org to explore careers	
Explored careers through career profiles*, job shadowing, etc.	
Learned about the requirements for Core 40, Core 40 with Academic Honors and Core 40 with Technical Honors	
Set a diploma goal	
Attended high school orientation program	
Created four-year course plan *(see inside)* and signed up for 9th grade classes	

9th Grade

Activity	✓
Read the 9th grade *OnTrack* mini-magazine and completed its activities	
Downloaded and filled out the 9th grade insert* for the graduation plan	
Reviewed four-year course plan *(see inside)* and made changes as needed	
Reviewed testing plan *(see inside)* and made changes as needed	
Finished Algebra I or signed up to take it in 10th grade	
Signed up for 10th grade classes	
Learned about the different options for "college" (two- and four-year degrees, apprenticeship programs, military)	
Completed a career interest inventory* and updated career plan *(see inside)*	
Explored careers through career profiles*, job shadowing, etc.	

10th Grade

Activity	✓
Read the 10th grade *OnTrack* mini-magazine and completed its activities	
Downloaded and filled out the 10th grade insert* for the graduation plan	
Reviewed four-year course plan *(see inside)* and made changes as needed	
Reviewed testing plan *(see inside)* and made changes as needed	
Took the PSAT/NMSQT, PLAN or both in the fall	
Discussed offerings of AP and dual-credit courses with my school counselor and explored the prerequisites that may need to be taken	
Met GQE requirement	
Signed up for 11th grade classes	
Completed a career interest inventory* and updated career plan *(see inside)*	
Explored careers through career profiles*, job shadowing, etc.	

** available at www.learnmoreindiana.org*

11th Grade

Activity	✓
Read the 11th grade *NEXT Indiana: A Guide to Life After High School*	
Downloaded and filled out the 11th grade insert* for the graduation plan	
Reviewed four-year course plan *(see inside)* and made changes as needed	
Reviewed testing plan *(see inside)* and made changes as needed	
Took the PSAT/NMSQT, PLAN or both in the fall *(see inside)*	
Took the SAT or ACT in the spring and updated testing plan *(see inside)*	
Signed up for 12th grade classes—including advanced math, AP and dual-credit courses, and world languages	
Registered for Indiana e-Transcript *(see your high school's Web site)*	
Explored careers through career profiles*, job shadowing, etc.	
Visited at least three colleges	

12th Grade

Activity	✓
Read the 12th grade *NEXT Indiana: A Guide to Life After High School*	
Downloaded and filled out the 12th grade insert* for the graduation plan	
Retook, if necessary, the SAT or ACT in the fall	
Applied to at least three different colleges	
Visited final college choice before deciding to go there in the fall	
Filed the FAFSA by the receipt-date deadline to help get money for college	
Graduated from high school	

Apply for Twenty-first Century Scholars in 8th grade

Income-eligible students that enroll in the Twenty-first Century Scholars GEAR UP program in 8th grade get tuition scholarships to help pay for college. Plus, Scholars get to participate in college tours, conferences and more.

All middle school students should submit an application to the Twenty-first Century Scholars GEAR UP program. Applications must be received by the end of 8th grade (June 30) and are available at www.scholars.in.gov or by calling 1-888-528-4719.

Date application submitted: _____

Enrolled in the program (circle one)? Yes No

Update contact information when needed

When students in the Twenty-first Century Scholars GEAR UP program transfer schools or move, school counselors need to update the SEAS database.

Affirm in 12th grade

To receive their tuition scholarship, Scholars must submit an affirmation form in 12th grade. (This is in addition to the Free Application for Federal Student Aid.) Affirmation forms are available by calling 1-888-528-4719.

Twenty-first Century SCHOLARS
www.scholars.in.gov
1-888-528-4719

Date affirmation submitted: _____

School Use:

Learn More Indiana has free information to help Indiana students and families explore careers, plan and pay for college, stay on track for academic success, and more. Try it out: Call 1-800-992-2076 or visit www.learnmoreindiana.org today.

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Learn More Indiana is a partnership of the Indiana Commission for Higher Education, the Indiana Department of Education, the Indiana Department of Workforce Development and the State Student Assistance Commission of Indiana, with additional support from Indiana's colleges and universities, USA Funds and the Lumina Foundation for Education—all working together to provide information that supports learning.

STANDARDS FOR

English Language Arts & Literacy in History/Social Studies, Science, and Technical Subjects

K–5

Reading Standards for Literature K–5

RL

The following standards offer a focus for instruction each year and help ensure that students gain adequate exposure to a range of texts and tasks. Rigor is also infused through the requirement that students read increasingly complex texts through the grades. *Students advancing through the grades are expected to meet each year's grade-specific standards and retain or further develop skills and understandings mastered in preceding grades.*

Kindergartners:	Grade 1 students:	Grade 2 students:
Key Ideas and Details		
1. With prompting and support, ask and answer questions about key details in a text.	1. Ask and answer questions about key details in a text.	1. Ask and answer such questions as *who, what, where, when, why,* and *how* to demonstrate understanding of key details in a text.
2. With prompting and support, retell familiar stories, including key details.	2. Retell stories, including key details, and demonstrate understanding of their central message or lesson.	2. Recount stories, including fables and folktales from diverse cultures, and determine their central message, lesson, or moral.
3. With prompting and support, identify characters, settings, and major events in a story.	3. Describe characters, settings, and major events in a story, using key details.	3. Describe how characters in a story respond to major events and challenges.
Craft and Structure		
4. Ask and answer questions about unknown words in a text.	4. Identify words and phrases in stories or poems that suggest feelings or appeal to the senses.	4. Describe how words and phrases (e.g., regular beats, alliteration, rhymes, repeated lines) supply rhythm and meaning in a story, poem, or song.
5. Recognize common types of texts (e.g., storybooks, poems).	5. Explain major differences between books that tell stories and books that give information, drawing on a wide reading of a range of text types.	5. Describe the overall structure of a story, including describing how the beginning introduces the story and the ending concludes the action.
6. With prompting and support, name the author and illustrator of a story and define the role of each in telling the story.	6. Identify who is telling the story at various points in a text.	6. Acknowledge differences in the points of view of characters, including by speaking in a different voice for each character when reading dialogue aloud.
Integration of Knowledge and Ideas		
7. With prompting and support, describe the relationship between illustrations and the story in which they appear (e.g., what moment in a story an illustration depicts).	7. Use illustrations and details in a story to describe its characters, setting, or events.	7. Use information gained from the illustrations and words in a print or digital text to demonstrate understanding of its characters, setting, or plot.
8. (Not applicable to literature)	8. (Not applicable to literature)	8. (Not applicable to literature)
9. With prompting and support, compare and contrast the adventures and experiences of characters in familiar stories.	9. Compare and contrast the adventures and experiences of characters in stories.	9. Compare and contrast two or more versions of the same story (e.g., Cinderella stories) by different authors or from different cultures.
Range of Reading and Level of Text Complexity		
10. Actively engage in group reading activities with purpose and understanding.	10. With prompting and support, read prose and poetry of appropriate complexity for grade 1.	10. By the end of the year, read and comprehend literature, including stories and poetry, in the grades 2–3 text complexity band proficiently, with scaffolding as needed at the high end of the range.

Reading Standards for Literature K–5

RL

Grade 3 students:	Grade 4 students:	Grade 5 students:
Key Ideas and Details		
1. Ask and answer questions to demonstrate understanding of a text, referring explicitly to the text as the basis for the answers.	1. Refer to details and examples in a text when explaining what the text says explicitly and when drawing inferences from the text.	1. Quote accurately from a text when explaining what the text says explicitly and when drawing inferences from the text.
2. Recount stories, including fables, folktales, and myths from diverse cultures; determine the central message, lesson, or moral and explain how it is conveyed through key details in the text.	2. Determine a theme of a story, drama, or poem from details in the text; summarize the text.	2. Determine a theme of a story, drama, or poem from details in the text, including how characters in a story or drama respond to challenges or how the speaker in a poem reflects upon a topic; summarize the text.
3. Describe characters in a story (e.g., their traits, motivations, or feelings) and explain how their actions contribute to the sequence of events.	3. Describe in depth a character, setting, or event in a story or drama, drawing on specific details in the text (e.g., a character's thoughts, words, or actions).	3. Compare and contrast two or more characters, settings, or events in a story or drama, drawing on specific details in the text (e.g., how characters interact).
Craft and Structure		
4. Determine the meaning of words and phrases as they are used in a text, distinguishing literal from nonliteral language.	4. Determine the meaning of words and phrases as they are used in a text, including those that allude to significant characters found in mythology (e.g., Herculean).	4. Determine the meaning of words and phrases as they are used in a text, including figurative language such as metaphors and similes.
5. Refer to parts of stories, dramas, and poems when writing or speaking about a text, using terms such as chapter, scene, and stanza; describe how each successive part builds on earlier sections.	5. Explain major differences between poems, drama, and prose, and refer to the structural elements of poems (e.g., verse, rhythm, meter) and drama (e.g., casts of characters, settings, descriptions, dialogue, stage directions) when writing or speaking about a text.	5. Explain how a series of chapters, scenes, or stanzas fits together to provide the overall structure of a particular story, drama, or poem.
6. Distinguish their own point of view from that of the narrator or those of the characters.	6. Compare and contrast the point of view from which different stories are narrated, including the difference between first- and third-person narrations.	6. Describe how a narrator's or speaker's point of view influences how events are described.
Integration of Knowledge and Ideas		
7. Explain how specific aspects of a text's illustrations contribute to what is conveyed by the words in a story (e.g., create mood, emphasize aspects of a character or setting).	7. Make connections between the text of a story or drama and a visual or oral presentation of the text, identifying where each version reflects specific descriptions and directions in the text.	7. Analyze how visual and multimedia elements contribute to the meaning, tone, or beauty of a text (e.g., graphic novel, multimedia presentation of fiction, folktale, myth, poem).
8. (Not applicable to literature)	8. (Not applicable to literature)	8. (Not applicable to literature)
9. Compare and contrast the themes, settings, and plots of stories written by the same author about the same or similar characters (e.g., in books from a series).	9. Compare and contrast the treatment of similar themes and topics (e.g., opposition of good and evil) and patterns of events (e.g., the quest) in stories, myths, and traditional literature from different cultures.	9. Compare and contrast stories in the same genre (e.g., mysteries and adventure stories) on their approaches to similar themes and topics.
Range of Reading and Level of Text Complexity		
10. By the end of the year, read and comprehend literature, including stories, dramas, and poetry, at the high end of the grades 2–3 text complexity band independently and proficiently.	10. By the end of the year, read and comprehend literature, including stories, dramas, and poetry, in the grades 4–5 text complexity band proficiently, with scaffolding as needed at the high end of the range.	10. By the end of the year, read and comprehend literature, including stories, dramas, and poetry, at the high end of the grades 4–5 text complexity band independently and proficiently.

Reading Standards for Informational Text K–5

RI

Kindergartners:	Grade 1 students:	Grade 2 students:
Key Ideas and Details		
1. With prompting and support, ask and answer questions about key details in a text.	1. Ask and answer questions about key details in a text.	1. Ask and answer such questions as *who, what, where, when, why,* and *how* to demonstrate understanding of key details in a text.
2. With prompting and support, identify the main topic and retell key details of a text.	2. Identify the main topic and retell key details of a text.	2. Identify the main topic of a multiparagraph text as well as the focus of specific paragraphs within the text.
3. With prompting and support, describe the connection between two individuals, events, ideas, or pieces of information in a text.	3. Describe the connection between two individuals, events, ideas, or pieces of information in a text.	3. Describe the connection between a series of historical events, scientific ideas or concepts, or steps in technical procedures in a text.
Craft and Structure		
4. With prompting and support, ask and answer questions about unknown words in a text.	4. Ask and answer questions to help determine or clarify the meaning of words and phrases in a text.	4. Determine the meaning of words and phrases in a text relevant to a *grade 2 topic or subject area.*
5. Identify the front cover, back cover, and title page of a book.	5. Know and use various text features (e.g., headings, tables of contents, glossaries, electronic menus, icons) to locate key facts or information in a text.	5. Know and use various text features (e.g., captions, bold print, subheadings, glossaries, indexes, electronic menus, icons) to locate key facts or information in a text efficiently.
6. Name the author and illustrator of a text and define the role of each in presenting the ideas or information in a text.	6. Distinguish between information provided by pictures or other illustrations and information provided by the words in a text.	6. Identify the main purpose of a text, including what the author wants to answer, explain, or describe.
Integration of Knowledge and Ideas		
7. With prompting and support, describe the relationship between illustrations and the text in which they appear (e.g., what person, place, thing, or idea in the text an illustration depicts).	7. Use the illustrations and details in a text to describe its key ideas.	7. Explain how specific images (e.g., a diagram showing how a machine works) contribute to and clarify a text.
8. With prompting and support, identify the reasons an author gives to support points in a text.	8. Identify the reasons an author gives to support points in a text.	8. Describe how reasons support specific points the author makes in a text.
9. With prompting and support, identify basic similarities in and differences between two texts on the same topic (e.g., in illustrations, descriptions, or procedures).	9. Identify basic similarities in and differences between two texts on the same topic (e.g., in illustrations, descriptions, or procedures).	9. Compare and contrast the most important points presented by two texts on the same topic.
Range of Reading and Level of Text Complexity		
10. Actively engage in group reading activities with purpose and understanding.	10. With prompting and support, read informational texts appropriately complex for grade 1.	10. By the end of year, read and comprehend informational texts, including history/social studies, science, and technical texts, in the grades 2–3 text complexity band proficiently, with scaffolding as needed at the high end of the range.

Reading Standards for Informational Text K–5

RI

Grade 3 students:	Grade 4 students:	Grade 5 students:
Key Ideas and Details		
1. Ask and answer questions to demonstrate understanding of a text, referring explicitly to the text as the basis for the answers.	1. Refer to details and examples in a text when explaining what the text says explicitly and when drawing inferences from the text.	1. Quote accurately from a text when explaining what the text says explicitly and when drawing inferences from the text.
2. Determine the main idea of a text; recount the key details and explain how they support the main idea.	2. Determine the main idea of a text and explain how it is supported by key details; summarize the text.	2. Determine two or more main ideas of a text and explain how they are supported by key details; summarize the text.
3. Describe the relationship between a series of historical events, scientific ideas or concepts, or steps in technical procedures in a text, using language that pertains to time, sequence, and cause/effect.	3. Explain events, procedures, ideas, or concepts in a historical, scientific, or technical text, including what happened and why, based on specific information in the text.	3. Explain the relationships or interactions between two or more individuals, events, ideas, or concepts in a historical, scientific, or technical text based on specific information in the text.
Craft and Structure		
4. Determine the meaning of general academic and domain-specific words and phrases in a text relevant to a *grade 3 topic or subject area.*	4. Determine the meaning of general academic and domain-specific words or phrases in a text relevant to a *grade 4 topic or subject area.*	4. Determine the meaning of general academic and domain-specific words and phrases in a text relevant to a *grade 5 topic or subject area.*
5. Use text features and search tools (e.g., key words, sidebars, hyperlinks) to locate information relevant to a given topic efficiently.	5. Describe the overall structure (e.g., chronology, comparison, cause/effect, problem/solution) of events, ideas, concepts, or information in a text or part of a text.	5. Compare and contrast the overall structure (e.g., chronology, comparison, cause/effect, problem/solution) of events, ideas, concepts, or information in two or more texts.
6. Distinguish their own point of view from that of the author of a text.	6. Compare and contrast a firsthand and secondhand account of the same event or topic; describe the differences in focus and the information provided.	6. Analyze multiple accounts of the same event or topic, noting important similarities and differences in the point of view they represent.
Integration of Knowledge and Ideas		
7. Use information gained from illustrations (e.g., maps, photographs) and the words in a text to demonstrate understanding of the text (e.g., where, when, why, and how key events occur).	7. Interpret information presented visually, orally, or quantitatively (e.g., in charts, graphs, diagrams, time lines, animations, or interactive elements on Web pages) and explain how the information contributes to an understanding of the text in which it appears.	7. Draw on information from multiple print or digital sources, demonstrating the ability to locate an answer to a question quickly or to solve a problem efficiently.
8. Describe the logical connection between particular sentences and paragraphs in a text (e.g., comparison, cause/effect, first/second/third in a sequence).	8. Explain how an author uses reasons and evidence to support particular points in a text.	8. Explain how an author uses reasons and evidence to support particular points in a text, identifying which reasons and evidence support which point(s).
9. Compare and contrast the most important points and key details presented in two texts on the same topic.	9. Integrate information from two texts on the same topic in order to write or speak about the subject knowledgeably.	9. Integrate information from several texts on the same topic in order to write or speak about the subject knowledgeably.
Range of Reading and Level of Text Complexity		
10. By the end of the year, read and comprehend informational texts, including history/social studies, science, and technical texts, at the high end of the grades 2–3 text complexity band independently and proficiently.	10. By the end of year, read and comprehend informational texts, including history/social studies, science, and technical texts, in the grades 4–5 text complexity band proficiently, with scaffolding as needed at the high end of the range.	10. By the end of the year, read and comprehend informational texts, including history/social studies, science, and technical texts, at the high end of the grades 4–5 text complexity band independently and proficiently.

Reading Standards: Foundational Skills (K–5)

RF

These standards are directed toward fostering students' understanding and working knowledge of concepts of print, the alphabetic principle, and other basic conventions of the English writing system. These foundational skills are not an end in and of themselves; rather, they are necessary and important components of an effective, comprehensive reading program designed to develop proficient readers with the capacity to comprehend texts across a range of types and disciplines. Instruction should be differentiated: good readers will need much less practice with these concepts than struggling readers will. The point is to teach students what they need to learn and not what they already know—to discern when particular children or activities warrant more or less attention.

Note: In kindergarten, children are expected to demonstrate increasing awareness and competence in the areas that follow.

Kindergartners:	Grade 1 students:
Print Concepts	
1. Demonstrate understanding of the organization and basic features of print. a. Follow words from left to right, top to bottom, and page by page. b. Recognize that spoken words are represented in written language by specific sequences of letters. c. Understand that words are separated by spaces in print. d. Recognize and name all upper- and lowercase letters of the alphabet.	1. Demonstrate understanding of the organization and basic features of print. a. Recognize the distinguishing features of a sentence (e.g., first word, capitalization, ending punctuation).
Phonological Awareness	
2. Demonstrate understanding of spoken words, syllables, and sounds (phonemes). a. Recognize and produce rhyming words. b. Count, pronounce, blend, and segment syllables in spoken words. c. Blend and segment onsets and rimes of single-syllable spoken words. d. Isolate and pronounce the initial, medial vowel, and final sounds (phonemes) in three-phoneme (consonent-vowel-consonent, or CVC) words.* (This does not include CVCs ending with /l/, /r/, or /x/.) e. Add or substitute individual sounds (phonemes) in simple, one-syllable words to make new words.	2. Demonstrate understanding of spoken words, syllables, and sounds (phonemes). a. Distinguish long from short vowel sounds in spoken single-syllable words. b. Orally produce single-syllable words by blending sounds (phonemes), including consonant blends. c. Isolate and pronounce initial, medial vowel, and final sounds (phonemes) in spoken single-syllable words. d. Segment spoken single-syllable words into their complete sequence of individual sounds (phonemes).

*Words, syllables, or phonemes written in /slashes/refer to their pronunciation or phonology. Thus, /CVC/ is a word with three phonemes regardless of the number of letters in the spelling of the word.

Reading Standards: Foundational Skills (K-5)

RF

Note: In kindergarten children are expected to demonstrate increasing awareness and competence in the areas that follow.

Kindergartners:	Grade 1 students:	Grade 2 students:
Phonics and Word Recognition		
3. Know and apply grade-level phonics and word analysis skills in decoding words. a. Demonstrate basic knowledge of one-to-one letter-sound correspondences by producing the primary or many of the most frequent sound for each consonant. b. Associate the long and short sounds with common spellings (graphemes) for the five major vowels. c. Read common high-frequency words by sight (e.g., *the, of, to, you, she, my, is, are, do, does*). d. Distinguish between similarly spelled words by identifying the sounds of the letters that differ.	3. Know and apply grade-level phonics and word analysis skills in decoding words. a. Know the spelling-sound correspondences for common consonant digraphs. b. Decode regularly spelled one-syllable words. c. Know final -e and common vowel team conventions for representing long vowel sounds. d. Use knowledge that every syllable must have a vowel sound to determine the number of syllables in a printed word. e. Decode two-syllable words following basic patterns by breaking the words into syllables. f. Read words with inflectional endings. g. Recognize and read grade-appropriate irregularly spelled words.	3. Know and apply grade-level phonics and word analysis skills in decoding words. a. Distinguish long and short vowels when reading regularly spelled one-syllable words. b. Know spelling-sound correspondences for additional common vowel teams. c. Decode regularly spelled two-syllable words with long vowels. d. Decode words with common prefixes and suffixes. e. Identify words with inconsistent but common spelling-sound correspondences. f. Recognize and read grade-appropriate irregularly spelled words.
Fluency		
4. Read emergent-reader texts with purpose and understanding.	4. Read with sufficient accuracy and fluency to support comprehension. a. Read on-level text with purpose and understanding. b. Read on-level text orally with accuracy, appropriate rate, and expression on successive readings. c. Use context to confirm or self-correct word recognition and understanding, rereading as necessary.	4. Read with sufficient accuracy and fluency to support comprehension. a. Read on-level text with purpose and understanding. b. Read on-level text orally with accuracy, appropriate rate, and expression on successive readings. c. Use context to confirm or self-correct word recognition and understanding, rereading as necessary.

Reading Standards: Foundational Skills (K–5)

RF

Grade 3 students:	Grade 4 students:	Grade 5 students:
Phonics and Word Recognition		
3. Know and apply grade-level phonics and word analysis skills in decoding words. a. Identify and know the meaning of the most common prefixes and derivational suffixes. b. Decode words with common Latin suffixes. c. Decode multisyllable words. d. Read grade-appropriate irregularly spelled words.	3. Know and apply grade-level phonics and word analysis skills in decoding words. a. Use combined knowledge of all letter-sound correspondences, syllabication patterns, and morphology (e.g., roots and affixes) to read accurately unfamiliar multisyllabic words in context and out of context.	3. Know and apply grade-level phonics and word analysis skills in decoding words. a. Use combined knowledge of all letter-sound correspondences, syllabication patterns, and morphology (e.g., roots and affixes) to read accurately unfamiliar multisyllabic words in context and out of context.
Fluency		
4. Read with sufficient accuracy and fluency to support comprehension. a. Read on-level text with purpose and understanding. b. Read on-level prose and poetry orally with accuracy, appropriate rate, and expression on successive readings c. Use context to confirm or self-correct word recognition and understanding, rereading as necessary.	4. Read with sufficient accuracy and fluency to support comprehension. a. Read on-level text with purpose and understanding. b. Read on-level prose and poetry orally with accuracy, appropriate rate, and expression on successive readings. c. Use context to confirm or self-correct word recognition and understanding, rereading as necessary.	4. Read with sufficient accuracy and fluency to support comprehension. a. Read on-level text with purpose and understanding. b. Read on-level prose and poetry orally with accuracy, appropriate rate, and expression on successive readings. c. Use context to confirm or self-correct word recognition and understanding, rereading as necessary.

Writing Standards K-5

W

The following standards for K–5 offer a focus for instruction each year to help ensure that students gain adequate mastery of a range of skills and applications. Each year in their writing, students should demonstrate increasing sophistication in all aspects of language use, from vocabulary and syntax to the development and organization of ideas, and they should address increasingly demanding content and sources. *Students advancing through the grades are expected to meet each year's grade-specific standards and retain or further develop skills and understandings mastered in preceding grades.* The expected growth in student writing ability is reflected both in the standards themselves and in the collection of annotated student writing samples in Appendix C.

Kindergartners:	Grade 1 students:	Grade 2 students:
Text Types and Purposes		
1. Use a combination of drawing, dictating, and writing to compose opinion pieces in which they tell a reader the topic or the name of the book they are writing about and state an opinion or preference about the topic or book (e.g., *My favorite book is . . .*).	1. Write opinion pieces in which they introduce the topic or name the book they are writing about, state an opinion, supply a reason for the opinion, and provide some sense of closure.	1. Write opinion pieces in which they introduce the topic or book they are writing about, state an opinion, supply reasons that support the opinion, use linking words (e.g., *because, and, also*) to connect opinion and reasons, and provide a concluding statement or section.
2. Use a combination of drawing, dictating, and writing to compose informative/explanatory texts in which they name what they are writing about and supply some information about the topic.	2. Write informative/explanatory texts in which they name a topic, supply some facts about the topic, and provide some sense of closure.	2. Write informative/explanatory texts in which they introduce a topic, use facts and definitions to develop points, and provide a concluding statement or section.
3. Use a combination of drawing, dictating, and writing to narrate a single event or several loosely linked events, tell about the events in the order in which they occurred, and provide a reaction to what happened.	3. Write narratives in which they recount two or more appropriately sequenced events, include some details regarding what happened, use temporal words to signal event order, and provide some sense of closure.	3. Write narratives in which they recount a well-elaborated event or short sequence of events, include details to describe actions, thoughts, and feelings, use temporal words to signal event order, and provide a sense of closure.
Production and Distribution of Writing		
4. (Begins in grade 3)	4. (Begins in grade 3)	4. (Begins in grade 3)
5. With guidance and support from adults, respond to questions and suggestions from peers and add details to strengthen writing as needed.	5. With guidance and support from adults, focus on a topic, respond to questions and suggestions from peers, and add details to strengthen writing as needed.	5. With guidance and support from adults and peers, focus on a topic and strengthen writing as needed by revising and editing.
6. With guidance and support from adults, explore a variety of digital tools to produce and publish writing, including in collaboration with peers.	6. With guidance and support from adults, use a variety of digital tools to produce and publish writing, including in collaboration with peers.	6. With guidance and support from adults, use a variety of digital tools to produce and publish writing, including in collaboration with peers.
Research to Build and Present Knowledge		
7. Participate in shared research and writing projects (e.g., explore a number of books by a favorite author and express opinions about them).	7. Participate in shared research and writing projects (e.g., explore a number of "how-to" books on a given topic and use them to write a sequence of instructions).	7. Participate in shared research and writing projects (e.g., read a number of books on a single topic to produce a report; record science observations).
8. With guidance and support from adults, recall information from experiences or gather information from provided sources to answer a question.	8. With guidance and support from adults, recall information from experiences or gather information from provided sources to answer a question.	8. Recall information from experiences or gather information from provided sources to answer a question.
9. (Begins in grade 4)	9. (Begins in grade 4)	9. (Begins in grade 4)
Range of Writing		
10. (Begins in grade 3)	10. (Begins in grade 3)	10. (Begins in grade 3)

Writing Standards K-5

Text Types and Purposes

Grade 3 students:

1. Write opinion pieces on topics or texts, supporting a point of view with reasons.
   a. Introduce the topic or text they are writing about, state an opinion, and create an organizational structure that lists reasons.
   b. Provide reasons that support the opinion.
   c. Use linking words and phrases (e.g., *because, therefore, since, for example*) to connect opinion and reasons.
   d. Provide a concluding statement or section.

2. Write informative/explanatory texts to examine a topic and convey ideas and information clearly.
   a. Introduce a topic and group related information together; include illustrations when useful to aiding comprehension.
   b. Develop the topic with facts, definitions, and details.
   c. Use linking words and phrases (e.g., *also, another, and, more, but*) to connect ideas within categories of information.
   d. Provide a concluding statement or section.

3. Write narratives to develop real or imagined experiences or events using effective technique, descriptive details, and clear event sequences.
   a. Establish a situation and introduce a narrator and/or characters; organize an event sequence that unfolds naturally.
   b. Use dialogue and descriptions of actions, thoughts, and feelings to develop experiences and events or show the response of characters to situations.
   c. Use temporal words and phrases to signal event order.
   d. Provide a sense of closure.

Grade 4 students:

1. Write opinion pieces on topics or texts, supporting a point of view with reasons and information.
   a. Introduce a topic or text clearly, state an opinion, and create an organizational structure in which related ideas are grouped to support the writer's purpose.
   b. Provide reasons that are supported by facts and details.
   c. Link opinion and reasons using words and phrases (e.g., *for instance, in order to, in addition*).
   d. Provide a concluding statement or section related to the opinion presented.

2. Write informative/explanatory texts to examine a topic and convey ideas and information clearly.
   a. Introduce a topic clearly and group related information in paragraphs and sections; include formatting (e.g., headings), illustrations, and multimedia when useful to aiding comprehension.
   b. Develop the topic with facts, definitions, concrete details, quotations, or other information and examples related to the topic.
   c. Link ideas within categories of information using words and phrases (e.g., *another, for example, also, because*).
   d. Use precise language and domain-specific vocabulary to inform about or explain the topic.
   e. Provide a concluding statement or section related to the information or explanation presented.

3. Write narratives to develop real or imagined experiences or events using effective technique, descriptive details, and clear event sequences.
   a. Orient the reader by establishing a situationand introducing a narrator and/or characters; organize an event sequence that unfolds naturally.
   b. Use dialogue and description to develop experiences and events or show the responses of characters to situations.
   c. Use a variety of transitional words and phrases to manage the sequence of events.
   d. Use concrete words and phrases and sensory details to convey experiences and events precisely.
   e. Provide a conclusion that follows from the narrated experiences or events.

Grade 5 students:

1. Write opinion pieces on topics or texts, supporting a point of view with reasons and information.
   a. Introduce a topic or text clearly, state an opinion, and create an organizational structure in which ideas are logically grouped to support the writer's purpose.
   b. Provide logically ordered reasons that are supported by facts and details.
   c. Link opinion and reasons using words, phrases, and clauses (e.g., *consequently, specifically*).
   d. Provide a concluding statement or section related to the opinion presented.

2. Write informative/explanatory texts to examine a topic and convey ideas and information clearly.
   a. Introduce a topic clearly, provide a general observation and focus, and group related information logically; include formatting (e.g., headings), illustrations, and multimedia when useful to aiding comprehension.
   b. Develop the topic with facts, definitions, concrete details, quotations, or other information and examples related to the topic.
   c. Link ideas within and across categories of information using words, phrases, and clauses (e.g., *in contrast, especially*).
   d. Use precise language and domain-specific vocabulary to inform about or explain the topic.
   e. Provide a concluding statement or section related to the information or explanation presented.

3. Write narratives to develop real or imagined experiences or events using effective technique, descriptive details, and clear event sequences.
   a. Orient the reader by establishing a situation and introducing a narrator and/or characters; organize an event sequence that unfolds naturally.
   b. Use narrative techniques, such as dialogue, description, and pacing, to develop experiences and events or show the responses of characters to situations.
   c. Use a variety of transitional words, phrases, and clauses to manage the sequence of events.
   d. Use concrete words and phrases and sensory details to convey experiences and events precisely.
   e. Provide a conclusion that follows from the narrated experiences or events.

Writing Standards K-5

W

Grade 3 students:	Grade 4 students:	Grade 5 students:
Production and Distribution of Writing		
4. With guidance and support from adults, produce writing in which the development and organization are appropriate to task and purpose. (Grade-specific expectations for writing types are defined in standards 1–3 above.)	4. Produce clear and coherent writing in which the development and organization are appropriate to task, purpose, and audience. (Grade-specific expectations for writing types are defined in standards 1–3 above.)	4. Produce clear and coherent writing in which the development and organization are appropriate to task, purpose, and audience. (Grade-specific expectations for writing types are defined in standards 1–3 above.)
5. With guidance and support from peers and adults, develop and strengthen writing as needed by planning, revising, and editing. (Editing for conventions should demonstrate command of Language standards 1–3 up to and including grade 3 on pages 28 and 29.)	5. With guidance and support from peers and adults, develop and strengthen writing as needed by planning, revising, and editing. (Editing for conventions should demonstrate command of Language standards 1–3 up to and including grade 4 on pages 28 and 29.)	5. With guidance and support from peers and adults, develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new approach. (Editing for conventions should demonstrate command of Language standards 1–3 up to and including grade 5 on pages 28 and 29.)
6. With guidance and support from adults, use technology to produce and publish writing (using keyboarding skills) as well as to interact and collaborate with others.	6. With some guidance and support from adults, use technology, including the Internet, to produce and publish writing as well as to interact and collaborate with others; demonstrate sufficient command of keyboarding skills to type a minimum of one page in a single sitting.	6. With some guidance and support from adults, use technology, including the Internet, to produce and publish writing as well as to interact and collaborate with others; demonstrate sufficient command of keyboarding skills to type a minimum of two pages in a single sitting.
Research to Build and Present Knowledge		
7. Conduct short research projects that build knowledge about a topic.	7. Conduct short research projects that build knowledge through investigation of different aspects of a topic.	7. Conduct short research projects that use several sources to build knowledge through investigation of different aspects of a topic.
8. Recall information from experiences or gather information from print and digital sources; take brief notes on sources and sort evidence into provided categories.	8. Recall relevant information from experiences or gather relevant information from print and digital sources; take notes and categorize information, and provide a list of sources.	8. Recall relevant information from experiences or gather relevant information from print and digital sources; summarize or paraphrase information in notes and finished work, and provide a list of sources.
9. (Begins in grade 4)	9. Draw evidence from literary or informational texts to support analysis, reflection, and research. a. Apply *grade 4 Reading standards* to literature (e.g., "Describe in depth a character, setting, or event in a story or drama, drawing on specific details in the text [e.g., a character's thoughts, words, or actions]."). b. Apply *grade 4 Reading standards* to informational texts (e.g., "Explain how an author uses reasons and evidence to support particular points in a text").	9. Draw evidence from literary or informational texts to support analysis, reflection, and research. a. Apply *grade 5 Reading standards* to literature (e.g., "Compare and contrast two or more characters, settings, or events in a story or a drama, drawing on specific details in the text [e.g., how characters interact]"). b. Apply *grade 5 Reading standards* to informational texts (e.g., "Explain how an author uses reasons and evidence to support particular points in a text, identifying which reasons and evidence support which point[s]").
Range of Writing		
10. Write routinely over extended time frames (time for research, reflection, and revision) and shorter time frames (a single sitting or a day or two) for a range of discipline-specific tasks, purposes, and audiences.	10. Write routinely over extended time frames (time for research, reflection, and revision) and shorter time frames (a single sitting or a day or two) for a range of discipline-specific tasks, purposes, and audiences.	10. Write routinely over extended time frames (time for research, reflection, and revision) and shorter time frames (a single sitting or a day or two) for a range of discipline-specific tasks, purposes, and audiences.

Speaking and Listening Standards K–5

SL

The following standards for K–5 offer a focus for instruction each year to help ensure that students gain adequate mastery of a range of skills and applications. *Students advancing through the grades are expected to meet each year's grade-specific standards and retain or further develop skills and understandings mastered in preceding grades.*

Kindergartners:	Grade 1 students:	Grade 2 students:
Comprehension and Collaboration		
1. Participate in collaborative conversations with diverse partners about *kindergarten topics and texts* with peers and adults in small and larger groups. a. Follow agreed-upon rules for discussions (e.g., listening to others and taking turns speaking about the topics and texts under discussion). b. Continue a conversation through multiple exchanges.	1. Participate in collaborative conversations with diverse partners about *grade 1 topics and texts* with peers and adults in small and larger groups. a. Follow agreed-upon rules for discussions (e.g., listening to others with care, speaking one at a time about the topics and texts under discussion). b. Build on others' talk in conversations by responding to the comments of others through multiple exchanges. c. Ask questions to clear up any confusion about the topics and texts under discussion.	1. Participate in collaborative conversations with diverse partners about *grade 2 topics and texts* with peers and adults in small and larger groups. a. Follow agreed-upon rules for discussions (e.g., gaining the floor in respectful ways, listening to others with care, speaking one at a time about the topics and texts under discussion). b. Build on others' talk in conversations by linking their comments to the remarks of others. c. Ask for clarification and further explanation as needed about the topics and texts under discussion.
2. Confirm understanding of a text read aloud or information presented orally or through other media by asking and answering questions about key details and requesting clarification if something is not understood.	2. Ask and answer questions about key details in a text read aloud or information presented orally or through other media.	2. Recount or describe key ideas or details from a text read aloud or information presented orally or through other media.
3. Ask and answer questions in order to seek help, get information, or clarify something that is not understood.	3. Ask and answer questions about what a speaker says in order to gather additional information or clarify something that is not understood.	3. Ask and answer questions about what a speaker says in order to clarify comprehension, gather additional information, or deepen understanding of a topic or issue.
Presentation of Knowledge and Ideas		
4. Describe familiar people, places, things, and events and, with prompting and support, provide additional detail.	4. Describe people, places, things, and events with relevant details, expressing ideas and feelings clearly.	4. Tell a story or recount an experience with appropriate facts and relevant, descriptive details, speaking audibly in coherent sentences.
5. Add drawings or other visual displays to descriptions as desired to provide additional detail.	5. Add drawings or other visual displays to descriptions when appropriate to clarify ideas, thoughts, and feelings.	5. Create audio recordings of stories or poems; add drawings or other visual displays to stories or recounts of experiences when appropriate to clarify ideas, thoughts, and feelings.
6. Speak audibly and express thoughts, feelings, and ideas clearly.	6. Produce complete sentences when appropriate to task and situation. (See grade 1 Language standards 1 and 3 on page 26 for specific expectations.)	6. Produce complete sentences when appropriate to task and situation in order to provide requested detail or clarification. (See grade 2 Language standards 1 and 3 on pages 26 and 27 for specific expectations.)

Speaking and Listening Standards K-5

SL

Grade 3 students:	Grade 4 students:	Grade 5 students:
Comprehension and Collaboration		
1. Engage effectively in a range of collaborative discussions (one-on-one, in groups, and teacher-led) with diverse partners on *grade 3 topics and texts*, building on others' ideas and expressing their own clearly. a. Come to discussions prepared, having read or studied required material; explicitly draw on that preparation and other information known about the topic to explore ideas under discussion. b. Follow agreed-upon rules for discussions (e.g., gaining the floor in respectful ways, listening to others with care, speaking one at a time about the topics and texts under discussion). c. Ask questions to check understanding of information presented, stay on topic, and link their comments to the remarks of others. d. Explain their own ideas and understanding in light of the discussion.	1. Engage effectively in a range of collaborative discussions (one-on-one, in groups, and teacher-led) with diverse partners on *grade 4 topics and texts*, building on others' ideas and expressing their own clearly. a. Come to discussions prepared, having read or studied required material; explicitly draw on that preparation and other information known about the topic to explore ideas under discussion. b. Follow agreed-upon rules for discussions and carry out assigned roles. c. Pose and respond to specific questions to clarify or follow up on information, and make comments that contribute to the discussion and link to the remarks of others. d. Review the key ideas expressed and explain their own ideas and understanding in light of the discussion.	1. Engage effectively in a range of collaborative discussions (one-on-one, in groups, and teacher-led) with diverse partners on *grade 5 topics and texts*, building on others' ideas and expressing their own clearly. a. Come to discussions prepared, having read or studied required material; explicitly draw on that preparation and other information known about the topic to explore ideas under discussion. b. Follow agreed-upon rules for discussions and carry out assigned roles. c. Pose and respond to specific questions by making comments that contribute to the discussion and elaborate on the remarks of others. d. Review the key ideas expressed and draw conclusions in light of information and knowledge gained from the discussions.
2. Determine the main ideas and supporting details of a text read aloud or information presented in diverse media and formats, including visually, quantitatively, and orally.	2. Paraphrase portions of a text read aloud or information presented in diverse media and formats, including visually, quantitatively, and orally.	2. Summarize a written text read aloud or information presented in diverse media and formats, including visually, quantitatively, and orally.
3. Ask and answer questions about information from a speaker, offering appropriate elaboration and detail.	3. Identify the reasons and evidence a speaker provides to support particular points.	3. Summarize the points a speaker makes and explain how each claim is supported by reasons and evidence.
Presentation of Knowledge and Ideas		
4. Report on a topic or text, tell a story, or recount an experience with appropriate facts and relevant, descriptive details, speaking clearly at an understandable pace.	4. Report on a topic or text, tell a story, or recount an experience in an organized manner, using appropriate facts and relevant, descriptive details to support main ideas or themes; speak clearly at an understandable pace.	4. Report on a topic or text or present an opinion, sequencing ideas logically and using appropriate facts and relevant, descriptive details to support main ideas or themes; speak clearly at an understandable pace.
5. Create engaging audio recordings of stories or poems that demonstrate fluid reading at an understandable pace; add visual displays when appropriate to emphasize or enhance certain facts or details.	5. Add audio recordings and visual displays to presentations when appropriate to enhance the development of main ideas or themes.	5. Include multimedia components (e.g., graphics, sound) and visual displays in presentations when appropriate to enhance the development of main ideas or themes.
6. Speak in complete sentences when appropriate to task and situation in order to provide requested detail or clarification. (See grade 3 Language standards 1 and 3 on pages 28 and 29 for specific expectations.)	6. Differentiate between contexts that call for formal English (e.g., presenting ideas) and situations where informal discourse is appropriate (e.g., small-group discussion); use formal English when appropriate to task and situation. (See grade 4 Language standards 1 on pages 28 and 29 for specific expectations.)	6. Adapt speech to a variety of contexts and tasks, using formal English when appropriate to task and situation. (See grade 5 Language standards 1 and 3 on pages 28 and 29 for specific expectations.)

Language Standards K–5

L

The following standards for grades K–5 offer a focus for instruction each year to help ensure that students gain adequate mastery of a range of skills and applications. *Students advancing through the grades are expected to meet each year's grade-specific standards and retain or further develop skills and understandings mastered in preceding grades.* Beginning in grade 3, skills and understandings that are particularly likely to require continued attention in higher grades as they are applied to increasingly sophisticated writing and speaking are marked with an asterisk (*). See the table on page 30 for a complete list and Appendix A for an example of how these skills develop in sophistication.

Kindergartners:	Grade 1 students:	Grade 2 students:
Conventions of Standard English		
1. Demonstrate command of the conventions of standard English grammar and usage when writing or speaking. a. Print many upper- and lowercase letters. b. Use frequently occurring nouns and verbs. c. Form regular plural nouns orally by adding /s/ or /es/ (e.g., *dog, dogs; wish, wishes*). d. Understand and use question words (interrogatives) (e.g., *who, what, where, when, why, how*). e. Use the most frequently occurring prepositions (e.g., *to, from, in, out, on, off, for, of, by, with*). f. Produce and expand complete sentences in shared language activities.	1. Demonstrate command of the conventions of standard English grammar and usage when writing or speaking. a. Print all upper- and lowercase letters. b. Use common, proper, and possessive nouns. c. Use singular and plural nouns with matching verbs in basic sentences (e.g., *He hops; We hop*). d. Use personal, possessive, and indefinite pronouns (e.g., *I, me, my; they, them, their; anyone, everything*). e. Use verbs to convey a sense of past, present, and future (e.g., *Yesterday I walked home; Today I walk home; Tomorrow I will walk home*). f. Use frequently occurring adjectives. g. Use frequently occurring conjunctions (e.g., *and, but, or, so, because*). h. Use determiners (e.g., articles, demonstratives). i. Use frequently occurring prepositions (e.g., *during, beyond, toward*). j. Produce and expand complete simple and compound declarative, interrogative, imperative, and exclamatory sentences in response to prompts.	1. Demonstrate command of the conventions of standard English grammar and usage when writing or speaking. a. Use collective nouns (e.g., *group*). b. Form and use frequently occurring irregular plural nouns (e.g., *feet, children, teeth, mice, fish*). c. Use reflexive pronouns (e.g., *myself, ourselves*). d. Form and use the past tense of frequently occurring irregular verbs (e.g., *sat, hid, told*). e. Use adjectives and adverbs, and choose between them depending on what is to be modified. f. Produce, expand, and rearrange complete simple and compound sentences (e.g., *The boy watched the movie; The little boy watched the movie; The action movie was watched by the little boy*).
2. Demonstrate command of the conventions of standard English capitalization, punctuation, and spelling when writing. a. Capitalize the first word in a sentence and the pronoun *I*. b. Recognize and name end punctuation. c. Write a letter or letters for most consonant and short-vowel sounds (phonemes). d. Spell simple words phonetically, drawing on knowledge of sound-letter relationships.	2. Demonstrate command of the conventions of standard English capitalization, punctuation, and spelling when writing. a. Capitalize dates and names of people. b. Use end punctuation for sentences. c. Use commas in dates and to separate single words in a series. d. Use conventional spelling for words with common spelling patterns and for frequently occurring irregular words. e. Spell untaught words phonetically, drawing on phonemic awareness and spelling conventions.	2. Demonstrate command of the conventions of standard English capitalization, punctuation, and spelling when writing. a. Capitalize holidays, product names, and geographic names. b. Use commas in greetings and closings of letters. c. Use an apostrophe to form contractions and frequently occurring possessives. d. Generalize learned spelling patterns when writing words (e.g., cage → badge; boy → boil). e. Consult reference materials, including beginning dictionaries, as needed to check and correct spellings.

Language Standards K–5

L

Kindergartners:	Grade 1 students:	Grade 2 students:
Knowledge of Language		
3. (Begins in grade 2)	3. (Begins in grade 2)	3. Use knowledge of language and its conventions when writing, speaking, reading, or listening. a. Compare formal and informal uses of English.
Vocabulary Acquisition and Use		
4. Determine or clarify the meaning of unknown and multiple-meaning words and phrases based on *kindergarten reading and content*. a. Identify new meanings for familiar words and apply them accurately (e.g., knowing *duck* is a bird and learning the verb *to duck*). b. Use the most frequently occurring inflections and affixes (e.g., *-ed, -s, re-, un-, pre-, -ful, -less*) as a clue to the meaning of an unknown word.	4. Determine or clarify the meaning of unknown and multiple-meaning words and phrases based on *grade 1 reading and content*, choosing flexibly from an array of strategies. a. Use sentence-level context as a clue to the meaning of a word or phrase. b. Use frequently occurring affixes as a clue to the meaning of a word. c. Identify frequently occurring root words (e.g., *look*) and their inflectional forms (e.g., *looks, looked, looking*).	4. Determine or clarify the meaning of unknown and multiple-meaning words and phrases based on *grade 2 reading and content*, choosing flexibly from an array of strategies. a. Use sentence-level context as a clue to the meaning of a word or phrase. b. Determine the meaning of the new word formed when a known prefix is added to a known word (e.g., *happy/unhappy, tell/retell*). c. Use a known root word as a clue to the meaning of an unknown word with the same root (e.g., *addition, additional*). d. Use knowledge of the meaning of individual words to predict the meaning of compound words (e.g., *birdhouse, lighthouse, housefly; bookshelf, notebook, bookmark*). e. Use glossaries and beginning dictionaries, both print and digital, to determine or clarify the meaning of words and phrases.
5. With guidance and support from adults, explore word relationships and nuances in word meanings. a. Sort common objects into categories (e.g., shapes, foods) to gain a sense of the concepts the categories represent. b. Demonstrate understanding of frequently occurring verbs and adjectives by relating them to their opposites (antonyms). c. Identify real-life connections between words and their use (e.g., note places at school that are *colorful*). d. Distinguish shades of meaning among verbs describing the same general action (e.g., *walk, march, strut, prance*) by acting out the meanings.	5. With guidance and support from adults, demonstrate understanding of word relationships and nuances in word meanings. a. Sort words into categories (e.g., colors, clothing) to gain a sense of the concepts the categories represent. b. Define words by category and by one or more key attributes (e.g., a *duck* is a bird that swims; a *tiger* is a large cat with stripes). c. Identify real-life connections between words and their use (e.g., note places at home that are *cozy*). d. Distinguish shades of meaning among verbs differing in manner (e.g., *look, peek, glance, stare, glare, scowl*) and adjectives differing in intensity (e.g., *large, gigantic*) by defining or choosing them or by acting out the meanings.	5. Demonstrate understanding of word relationships and nuances in word meanings. a. Identify real-life connections between words and their use (e.g., describe foods that are *spicy* or *juicy*). b. Distinguish shades of meaning among closely related verbs (e.g., *toss, throw, hurl*) and closely related adjectives (e.g., *thin, slender, skinny, scrawny*).
6. Use words and phrases acquired through conversations, reading and being read to, and responding to texts.	6. Use words and phrases acquired through conversations, reading and being read to, and responding to texts, including using frequently occurring conjunctions to signal simple relationships (e.g., *because*).	6. Use words and phrases acquired through conversations, reading and being read to, and responding to texts, including using adjectives and adverbs to describe (e.g., *When other kids are happy that makes me happy*).

Language Standards K–5

L

Conventions of Standard English

Grade 3 students:

1. Demonstrate command of the conventions of standard English grammar and usage when writing or speaking.
   a. Explain the function of nouns, pronouns, verbs, adjectives, and adverbs in general and their functions in particular sentences.
   b. Form and use regular and irregular plural nouns.
   c. Use abstract nouns (e.g., *childhood*).
   d. Form and use regular and irregular verbs.
   e. Form and use the simple (e.g., *I walked; I walk; I will walk*) verb tenses.
   f. Ensure subject-verb and pronoun-antecedent agreement.*
   g. Form and use comparative and superlative adjectives and adverbs, and choose between them depending on what is to be modified.
   h. Use coordinating and subordinating conjunctions.
   i. Produce simple, compound, and complex sentences.
2. Demonstrate command of the conventions of standard English capitalization, punctuation, and spelling when writing.
   a. Capitalize appropriate words in titles.
   b. Use commas in addresses.
   c. Use commas and quotation marks in dialogue.
   d. Form and use possessives.
   e. Use conventional spelling for high-frequency and other studied words and for adding suffixes to base words (e.g., *sitting, smiled, cries, happiness*).
   f. Use spelling patterns and generalizations (e.g., word families, position-based spellings, syllable patterns, ending rules, meaningful word parts) in writing words.
   g. Consult reference materials, including beginning dictionaries, as needed to check and correct spellings.

Grade 4 students:

1. Demonstrate command of the conventions of standard English grammar and usage when writing or speaking.
   a. Use relative pronouns (*who, whose, whom, which, that*) and relative adverbs (*where, when, why*).
   b. Form and use the progressive (e.g., *I was walking; I am walking; I will be walking*) verb tenses.
   c. Use modal auxiliaries (e.g., *can, may, must*) to convey various conditions.
   d. Order adjectives within sentences according to conventional patterns (e.g., *a small red bag* rather than *a red small bag*).
   e. Form and use prepositional phrases.
   f. Produce complete sentences, recognizing and correcting inappropriate fragments and run-ons.*
   g. Correctly use frequently confused words (e.g., *to, too, two; there, their*).*
2. Demonstrate command of the conventions of standard English capitalization, punctuation, and spelling when writing.
   a. Use correct capitalization.
   b. Use commas and quotation marks to mark direct speech and quotations from a text.
   c. Use a comma before a coordinating conjunction in a compound sentence.
   d. Spell grade-appropriate words correctly, consulting references as needed.

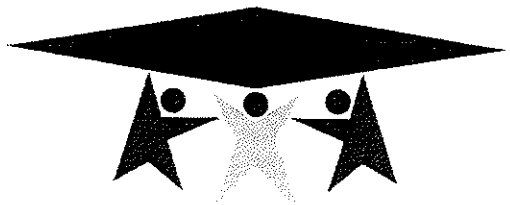
Grade 5 students:

1. Demonstrate command of the conventions of standard English grammar and usage when writing or speaking.
   a. Explain the function of conjunctions, prepositions, and interjections in general and their function in particular sentences.
   b. Form and use the perfect (e.g., *I had walked; I have walked; I will have walked*) verb tenses.
   c. Use verb tense to convey various times, sequences, states, and conditions.
   d. Recognize and correct inappropriate shifts in verb tense.*
   e. Use correlative conjunctions (e.g., *either/or, neither/nor*).
2. Demonstrate command of the conventions of standard English capitalization, punctuation, and spelling when writing.
   a. Use punctuation to separate items in a series.*
   b. Use a comma to separate an introductory element from the rest of the sentence.
   c. Use a comma to set off the words *yes* and *no* (e.g., *Yes, thank you*), to set off a tag question from the rest of the sentence (e.g., *It's true, isn't it?*), and to indicate direct address (e.g., *Is that you, Steve?*).
   d. Use underlining, quotation marks, or italics to indicate titles of works.
   e. Spell grade-appropriate words correctly, consulting references as needed.

Language Standards K–5

L

Grade 3 students:	Grade 4 students:	Grade 5 students:
Knowledge of Language		
3. Use knowledge of language and its conventions when writing, speaking, reading, or listening. a. Choose words and phrases for effect.* b. Recognize and observe differences between the conventions of spoken and written standard English.	3. Use knowledge of language and its conventions when writing, speaking, reading, or listening. a. Choose words and phrases to convey ideas precisely.* b. Choose punctuation for effect.* c. Differentiate between contexts that call for formal English (e.g., presenting ideas) and situations where informal discourse is appropriate (e.g., small-group discussion).	3. Use knowledge of language and its conventions when writing, speaking, reading, or listening. a. Expand, combine, and reduce sentences for meaning, reader/listener interest, and style. b. Compare and contrast the varieties of English (e.g., dialects, registers) used in stories, dramas, or poems.
Vocabulary Acquisition and Use		
4. Determine or clarify the meaning of unknown and multiple-meaning word and phrases based on *grade 3 reading and content*, choosing flexibly from a range of strategies. a. Use sentence-level context as a clue to the meaning of a word or phrase. b. Determine the meaning of the new word formed when a known affix is added to a known word (e.g., *agreeable/disagreeable, comfortable/uncomfortable, care/careless, heat/preheat*). c. Use a known root word as a clue to the meaning of an unknown word with the same root (e.g., *company, companion*). d. Use glossaries or beginning dictionaries, both print and digital, to determine or clarify the precise meaning of key words and phrases.	4. Determine or clarify the meaning of unknown and multiple-meaning words and phrases based on *grade 4 reading and content*, choosing flexibly from a range of strategies. a. Use context (e.g., definitions, examples, or restatements in text) as a clue to the meaning of a word or phrase. b. Use common, grade-appropriate Greek and Latin affixes and roots as clues to the meaning of a word (e.g., *telegraph, photograph, autograph*). c. Consult reference materials (e.g., dictionaries, glossaries, thesauruses), both print and digital, to find the pronunciation and determine or clarify the precise meaning of key words and phrases.	4. Determine or clarify the meaning of unknown and multiple-meaning words and phrases based on *grade 5 reading and content*, choosing flexibly from a range of strategies. a. Use context (e.g., cause/effect relationships and comparisons in text) as a clue to the meaning of a word or phrase. b. Use common, grade-appropriate Greek and Latin affixes and roots as clues to the meaning of a word (e.g., *photograph, photosynthesis*). c. Consult reference materials (e.g., dictionaries, glossaries, thesauruses), both print and digital, to find the pronunciation and determine or clarify the precise meaning of key words and phrases.
5. Demonstrate understanding of word relationships and nuances in word meanings. a. Distinguish the literal and nonliteral meanings of words and phrases in context (e.g., *take steps*). b. Identify real-life connections between words and their use (e.g., describe people who are *friendly* or *helpful*). c. Distinguish shades of meaning among related words that describe states of mind or degrees of certainty (e.g., *knew, believed, suspected, heard, wondered*).	5. Demonstrate understanding of figurative language, word relationships, and nuances in word meanings. a. Explain the meaning of simple similes and metaphors (e.g., *as pretty as a picture*) in context. b. Recognize and explain the meaning of common idioms, adages, and proverbs. c. Demonstrate understanding of words by relating them to their opposites (antonyms) and to words with similar but not identical meanings (synonyms).	5. Demonstrate understanding of figurative language, word relationships, and nuances in word meanings. a. Interpret figurative language, including similes and metaphors, in context. b. Recognize and explain the meaning of common idioms, adages, and proverbs. c. Use the relationship between particular words (e.g., synonyms, antonyms, homographs) to better understand each of the words.
6. Acquire and use accurately grade-appropriate conversational, general academic, and domain-specific words and phrases, including those that signal spatial and temporal relationships (e.g., *After dinner that night we went looking for them*).	6. Acquire and use accurately grade-appropriate general academic and domain-specific words and phrases, including those that signal precise actions, emotions, or states of being (e.g., *quizzed, whined, stammered*) and that are basic to a particular topic (e.g., *wildlife, conservation,* and *endangered* when discussing animal preservation).	6. Acquire and use accurately grade-appropriate general academic and domain-specific words and phrases, including those that signal contrast, addition, and other logical relationships (e.g., *however, although, nevertheless, similarly, moreover, in addition*).



STANDARDS FOR

English Language Arts

6–12

Reading Standards for Literature 6–12

RL

The CCR anchor standards and high school grade-specific standards work in tandem to define college and career readiness expectations—the former providing broad standards, the latter providing additional specificity.

Grades 9–10 students:	Grades 11–12 students:
Key Ideas and Details	
1. Cite strong and thorough textual evidence to support analysis of what the text says explicitly as well as inferences drawn from the text.	1. Cite strong and thorough textual evidence to support analysis of what the text says explicitly as well as inferences drawn from the text, including determining where the text leaves matters uncertain.
2. Determine a theme or central idea of a text and analyze in detail its development over the course of the text, including how it emerges and is shaped and refined by specific details; provide an objective summary of the text.	2. Determine two or more themes or central ideas of a text and analyze their development over the course of the text, including how they interact and build on one another to produce a complex account; provide an objective summary of the text.
3. Analyze how complex characters (e.g., those with multiple or conflicting motivations) develop over the course of a text, interact with other characters, and advance the plot or develop the theme.	3. Analyze the impact of the author's choices regarding how to develop and relate elements of a story or drama (e.g., where a story is set, how the action is ordered, how the characters are introduced and developed).
Craft and Structure	
4. Determine the meaning of words and phrases as they are used in the text, including figurative and connotative meanings; analyze the cumulative impact of specific word choices on meaning and tone (e.g., how the language evokes a sense of time and place; how it sets a formal or informal tone).	4. Determine the meaning of words and phrases as they are used in the text, including figurative and connotative meanings; analyze the impact of specific word choices on meaning and tone, including words with multiple meanings or language that is particularly fresh, engaging, or beautiful. (Include Shakespeare as well as other authors.)
5. Analyze how an author's choices concerning how to structure a text, order events within it (e.g., parallel plots), and manipulate time (e.g., pacing, flashbacks) create such effects as mystery, tension, or surprise.	5. Analyze how an author's choices concerning how to structure specific parts of a text (e.g., the choice of where to begin or end a story, the choice to provide a comedic or tragic resolution) contribute to its overall structure and meaning as well as its aesthetic impact.
6. Analyze a particular point of view or cultural experience reflected in a work of literature from outside the United States, drawing on a wide reading of world literature.	6. Analyze a case in which grasping point of view requires distinguishing what is directly stated in a text from what is really meant (e.g., satire, sarcasm, irony, or understatement).
Integration of Knowledge and Ideas	
7. Analyze the representation of a subject or a key scene in two different artistic mediums, including what is emphasized or absent in each treatment (e.g., Auden's "Musée des Beaux Arts" and Breughel's *Landscape with the Fall of Icarus*).	7. Analyze multiple interpretations of a story, drama, or poem (e.g., recorded or live production of a play or recorded novel or poetry), evaluating how each version interprets the source text. (Include at least one play by Shakespeare and one play by an American dramatist.)
8. (Not applicable to literature)	8. (Not applicable to literature)
9. Analyze how an author draws on and transforms source material in a specific work (e.g., how Shakespeare treats a theme or topic from Ovid or the Bible or how a later author draws on a play by Shakespeare).	9. Demonstrate knowledge of eighteenth-, nineteenth- and early-twentieth-century foundational works of American literature, including how two or more texts from the same period treat similar themes or topics.
Range of Reading and Level of Text Complexity	
10. By the end of grade 9, read and comprehend literature, including stories, dramas, and poems, in the grades 9–10 text complexity band proficiently, with scaffolding as needed at the high end of the range. By the end of grade 10, read and comprehend literature, including stories, dramas, and poems, at the high end of the grades 9–10 text complexity band independently and proficiently.	10. By the end of grade 11, read and comprehend literature, including stories, dramas, and poems, in the grades 11–CCR text complexity band proficiently, with scaffolding as needed at the high end of the range. By the end of grade 12, read and comprehend literature, including stories, dramas, and poems, at the high end of the grades 11–CCR text complexity band independently and proficiently.

Reading Standards for Informational Text 6–12

RI

The CCR anchor standards and high school grade-specific standards work in tandem to define college and career readiness expectations—the former providing broad standards, the latter providing additional specificity.

Grades 9–10 students:	Grades 11–12 students:
Key Ideas and Details	
1. Cite strong and thorough textual evidence to support analysis of what the text says explicitly as well as inferences drawn from the text.	1. Cite strong and thorough textual evidence to support analysis of what the text says explicitly as well as inferences drawn from the text, including determining where the text leaves matters uncertain.
2. Determine a central idea of a text and analyze its development over the course of the text, including how it emerges and is shaped and refined by specific details; provide an objective summary of the text.	2. Determine two or more central ideas of a text and analyze their development over the course of the text, including how they interact and build on one another to provide a complex analysis; provide an objective summary of the text.
3. Analyze how the author unfolds an analysis or series of ideas or events, including the order in which the points are made, how they are introduced and developed, and the connections that are drawn between them.	3. Analyze a complex set of ideas or sequence of events and explain how specific individuals, ideas, or events interact and develop over the course of the text.
Craft and Structure	
4. Determine the meaning of words and phrases as they are used in a text, including figurative, connotative, and technical meanings; analyze the cumulative impact of specific word choices on meaning and tone (e.g., how the language of a court opinion differs from that of a newspaper).	4. Determine the meaning of words and phrases as they are used in a text, including figurative, connotative, and technical meanings; analyze how an author uses and refines the meaning of a key term or terms over the course of a text (e.g., how Madison defines *faction* in *Federalist* No. 10).
5. Analyze in detail how an author's ideas or claims are developed and refined by particular sentences, paragraphs, or larger portions of a text (e.g., a section or chapter).	5. Analyze and evaluate the effectiveness of the structure an author uses in his or her exposition or argument, including whether the structure makes points clear, convincing, and engaging.
6. Determine an author's point of view or purpose in a text and analyze how an author uses rhetoric to advance that point of view or purpose.	6. Determine an author's point of view or purpose in a text in which the rhetoric is particularly effective, analyzing how style and content contribute to the power, persuasiveness, or beauty of the text.
Integration of Knowledge and Ideas	
7. Analyze various accounts of a subject told in different mediums (e.g., a person's life story in both print and multimedia), determining which details are emphasized in each account.	7. Integrate and evaluate multiple sources of information presented in different media or formats (e.g., visually, quantitatively) as well as in words in order to address a question or solve a problem.
8. Delineate and evaluate the argument and specific claims in a text, assessing whether the reasoning is valid and the evidence is relevant and sufficient; identify false statements and fallacious reasoning.	8. Delineate and evaluate the reasoning in seminal U.S. texts, including the application of constitutional principles and use of legal reasoning (e.g., in U.S. Supreme Court majority opinions and dissents) and the premises, purposes, and arguments in works of public advocacy (e.g., *The Federalist*, presidential addresses).
9. Analyze seminal U.S. documents of historical and literary significance (e.g., Washington's Farewell Address, the Gettysburg Address, Roosevelt's Four Freedoms speech, King's "Letter from Birmingham Jail"), including how they address related themes and concepts.	9. Analyze seventeenth-, eighteenth-, and nineteenth-century foundational U.S. documents of historical and literary significance (including The Declaration of Independence, the Preamble to the Constitution, the Bill of Rights, and Lincoln's Second Inaugural Address) for their themes, purposes, and rhetorical features.
Range of Reading and Level of Text Complexity	
10. By the end of grade 9, read and comprehend literary nonfiction in the grades 9–10 text complexity band proficiently, with scaffolding as needed at the high end of the range. By the end of grade 10, read and comprehend literary nonfiction at the high end of the grades 9–10 text complexity band independently and proficiently.	10. By the end of grade 11, read and comprehend literary nonfiction in the grades 11–CCR text complexity band proficiently, with scaffolding as needed at the high end of the range. By the end of grade 12, read and comprehend literary nonfiction at the high end of the grades 11–CCR text complexity band independently and proficiently.

Writing Standards 6–12

The CCR anchor standards and high school grade-specific standards work in tandem to define college and career readiness expectations—the former providing broad standards, the latter providing additional specificity.

Grades 9–10 students:	Grades 11–12 students:
Text Types and Purposes	
1. Write arguments to support claims in an analysis of substantive topics or texts, using valid reasoning and relevant and sufficient evidence. a. Introduce precise claim(s), distinguish the claim(s) from alternate or opposing claims, and create an organization that establishes clear relationships among claim(s), counterclaims, reasons, and evidence. b. Develop claim(s) and counterclaims fairly, supplying evidence for each while pointing out the strengths and limitations of both in a manner that anticipates the audience's knowledge level and concerns. c. Use words, phrases, and clauses to link the major sections of the text, create cohesion, and clarify the relationships between claim(s) and reasons, between reasons and evidence, and between claim(s) and counterclaims. d. Establish and maintain a formal style and objective tone while attending to the norms and conventions of the discipline in which they are writing. e. Provide a concluding statement or section that follows from and supports the argument presented.	1. Write arguments to support claims in an analysis of substantive topics or texts, using valid reasoning and relevant and sufficient evidence. a. Introduce precise, knowledgeable claim(s), establish the significance of the claim(s), distinguish the claim(s) from alternate or opposing claims, and create an organization that logically sequences claim(s), counterclaims, reasons, and evidence. b. Develop claim(s) and counterclaims fairly and thoroughly, supplying the most relevant evidence for each while pointing out the strengths and limitations of both in a manner that anticipates the audience's knowledge level, concerns, values, and possible biases. c. Use words, phrases, and clauses as well as varied syntax to link the major sections of the text, create cohesion, and clarify the relationships between claim(s) and reasons, between reasons and evidence, and between claim(s) and counterclaims. d. Establish and maintain a formal style and objective tone while attending to the norms and conventions of the discipline in which they are writing. e. Provide a concluding statement or section that follows from and supports the argument presented.
2. Write informative/explanatory texts to examine and convey complex ideas, concepts, and information clearly and accurately through the effective selection, organization, and analysis of content. a. Introduce a topic; organize complex ideas, concepts, and information to make important connections and distinctions; include formatting (e.g., headings), graphics (e.g., figures, tables), and multimedia when useful to aiding comprehension. b. Develop the topic with well-chosen, relevant, and sufficient facts, extended definitions, concrete details, quotations, or other information and examples appropriate to the audience's knowledge of the topic. c. Use appropriate and varied transitions to link the major sections of the text, create cohesion, and clarify the relationships among complex ideas and concepts. d. Use precise language and domain-specific vocabulary to manage the complexity of the topic. e. Establish and maintain a formal style and objective tone while attending to the norms and conventions of the discipline in which they are writing. f. Provide a concluding statement or section that follows from and supports the information or explanation presented (e.g., articulating implications or the significance of the topic).	2. Write informative/explanatory texts to examine and convey complex ideas, concepts, and information clearly and accurately through the effective selection, organization, and analysis of content. a. Introduce a topic; organize complex ideas, concepts, and information so that each new element builds on that which precedes it to create a unified whole; include formatting (e.g., headings), graphics (e.g., figures, tables), and multimedia when useful to aiding comprehension. b. Develop the topic thoroughly by selecting the most significant and relevant facts, extended definitions, concrete details, quotations, or other information and examples appropriate to the audience's knowledge of the topic. c. Use appropriate and varied transitions and syntax to link the major sections of the text, create cohesion, and clarify the relationships among complex ideas and concepts. d. Use precise language, domain-specific vocabulary, and techniques such as metaphor, simile, and analogy to manage the complexity of the topic. e. Establish and maintain a formal style and objective tone while attending to the norms and conventions of the discipline in which they are writing. f. Provide a concluding statement or section that follows from and supports the information or explanation presented (e.g., articulating implications or the significance of the topic).

Writing Standards 6–12

W

Grades 9–10 students:	Grades 11–12 students:
Text Types and Purposes (continued)	
3. Write narratives to develop real or imagined experiences or events using effective technique, well-chosen details, and well-structured event sequences. a. Engage and orient the reader by setting out a problem, situation, or observation, establishing one or multiple point(s) of view, and introducing a narrator and/or characters; create a smooth progression of experiences or events. b. Use narrative techniques, such as dialogue, pacing, description, reflection, and multiple plot lines, to develop experiences, events, and/or characters. c. Use a variety of techniques to sequence events so that they build on one another to create a coherent whole. d. Use precise words and phrases, telling details, and sensory language to convey a vivid picture of the experiences, events, setting, and/or characters. e. Provide a conclusion that follows from and reflects on what is experienced, observed, or resolved over the course of the narrative.	3. Write narratives to develop real or imagined experiences or events using effective technique, well-chosen details, and well-structured event sequences. a. Engage and orient the reader by setting out a problem, situation, or observation and its significance, establishing one or multiple point(s) of view, and introducing a narrator and/or characters; create a smooth progression of experiences or events. b. Use narrative techniques, such as dialogue, pacing, description, reflection, and multiple plot lines, to develop experiences, events, and/or characters. c. Use a variety of techniques to sequence events so that they build on one another to create a coherent whole and build toward a particular tone and outcome (e.g., a sense of mystery, suspense, growth, or resolution). d. Use precise words and phrases, telling details, and sensory language to convey a vivid picture of the experiences, events, setting, and/or characters. e. Provide a conclusion that follows from and reflects on what is experienced, observed, or resolved over the course of the narrative.
Production and Distribution of Writing	
4. Produce clear and coherent writing in which the development, organization, and style are appropriate to task, purpose, and audience. (Grade-specific expectations for writing types are defined in standards 1–3 above.)	4. Produce clear and coherent writing in which the development, organization, and style are appropriate to task, purpose, and audience. (Grade-specific expectations for writing types are defined in standards 1–3 above.)
5. Develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new approach, focusing on addressing what is most significant for a specific purpose and audience. (Editing for conventions should demonstrate command of Language standards 1–3 up to and including grades 9–10 on page 54.)	5. Develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new approach, focusing on addressing what is most significant for a specific purpose and audience. (Editing for conventions should demonstrate command of Language standards 1–3 up to and including grades 11–12 on page 54.)
6. Use technology, including the Internet, to produce, publish, and update individual or shared writing products, taking advantage of technology's capacity to link to other information and to display information flexibly and dynamically.	6. Use technology, including the Internet, to produce, publish, and update individual or shared writing products in response to ongoing feedback, including new arguments or information.
Research to Build and Present Knowledge	
7. Conduct short as well as more sustained research projects to answer a question (including a self-generated question) or solve a problem; narrow or broaden the inquiry when appropriate; synthesize multiple sources on the subject, demonstrating understanding of the subject under investigation.	7. Conduct short as well as more sustained research projects to answer a question (including a self-generated question) or solve a problem; narrow or broaden the inquiry when appropriate; synthesize multiple sources on the subject, demonstrating understanding of the subject under investigation.
8. Gather relevant information from multiple authoritative print and digital sources, using advanced searches effectively; assess the usefulness of each source in answering the research question; integrate information into the text selectively to maintain the flow of ideas, avoiding plagiarism and following a standard format for citation.	8. Gather relevant information from multiple authoritative print and digital sources, using advanced searches effectively; assess the strengths and limitations of each source in terms of the task, purpose, and audience; integrate information into the text selectively to maintain the flow of ideas, avoiding plagiarism and overreliance on any one source and following a standard format for citation.

Writing Standards 6-12

W

Grades 9–10 students:	Grades 11–12 students:
Research to Build and Present Knowledge (continued)	
9. Draw evidence from literary or informational texts to support analysis, reflection, and research. a. Apply *grades 9–10 Reading standards* to literature (e.g., "Analyze how an author draws on and transforms source material in a specific work [e.g., how Shakespeare treats a theme or topic from Ovid or the Bible or how a later author draws on a play by Shakespeare]"). b. Apply *grades 9–10 Reading standards* to literary nonfiction (e.g., "Delineate and evaluate the argument and specific claims in a text, assessing whether the reasoning is valid and the evidence is relevant and sufficient; identify false statements and fallacious reasoning").	9. Draw evidence from literary or informational texts to support analysis, reflection, and research. a. Apply *grades 11–12 Reading standards* to literature (e.g., "Demonstrate knowledge of eighteenth-, nineteenth- and early-twentieth-century foundational works of American literature, including how two or more texts from the same period treat similar themes or topics"). b. Apply *grades 11–12 Reading standards* to literary nonfiction (e.g., "Delineate and evaluate the reasoning in seminal U.S. texts, including the application of constitutional principles and use of legal reasoning [e.g., in U.S. Supreme Court Case majority opinions and dissents] and the premises, purposes, and arguments in works of public advocacy [e.g., *The Federalist*, presidential addresses]").
Range of Writing	
10. Write routinely over extended time frames (time for research, reflection, and revision) and shorter time frames (a single sitting or a day or two) for a range of tasks, purposes, and audiences.	10. Write routinely over extended time frames (time for research, reflection, and revision) and shorter time frames (a single sitting or a day or two) for a range of tasks, purposes, and audiences.

Speaking and Listening Standards 6–12

SL

The CCR anchor standards and high school grade-specific standards work in tandem to define college and career readiness expectations—the former providing broad standards, the latter providing additional specificity.

Grades 9–10 students:	Grades 11–12 students:
Comprehension and Collaboration	
1. Initiate and participate effectively in a range of collaborative discussions (one-on-one, in groups, and teacher-led) with diverse partners on *grades 9–10 topics, texts, and issues,* building on others' ideas and expressing their own clearly and persuasively. a. Come to discussions prepared, having read and researched material under study; explicitly draw on that preparation by referring to evidence from texts and other research on the topic or issue to stimulate a thoughtful, well-reasoned exchange of ideas. b. Work with peers to set rules for collegial discussions and decision-making (e.g., informal consensus, taking votes on key issues, presentation of alternate views), clear goals and deadlines, and individual roles as needed. c. Propel conversations by posing and responding to questions that relate the current discussion to broader themes or larger ideas; actively incorporate others into the discussion; and clarify, verify, or challenge ideas and conclusions. d. Respond thoughtfully to diverse perspectives, summarize points of agreement and disagreement, and, when warranted, qualify or justify their own views and understanding and make new connections in light of the evidence and reasoning presented.	1. Initiate and participate effectively in a range of collaborative discussions (one-on-one, in groups, and teacher-led) with diverse partners on *grades 11–12 topics, texts, and issues,* building on others' ideas and expressing their own clearly and persuasively. a. Come to discussions prepared, having read and researched material under study; explicitly draw on that preparation by referring to evidence from texts and other research on the topic or issue to stimulate a thoughtful, well-reasoned exchange of ideas. b. Work with peers to promote civil, democratic discussions and decision-making, set clear goals and deadlines, and establish individual roles as needed. c. Propel conversations by posing and responding to questions that probe reasoning and evidence; ensure a hearing for a full range of positions on a topic or issue; clarify, verify, or challenge ideas and conclusions; and promote divergent and creative perspectives. d. Respond thoughtfully to diverse perspectives; synthesize comments, claims, and evidence made on all sides of an issue; resolve contradictions when possible; and determine what additional information or research is required to deepen the investigation or complete the task.
2. Integrate multiple sources of information presented in diverse media or formats (e.g., visually, quantitatively, orally) evaluating the credibility and accuracy of each source.	2. Integrate multiple sources of information presented in diverse formats and media (e.g., visually, quantitatively, orally) in order to make informed decisions and solve problems, evaluating the credibility and accuracy of each source and noting any discrepancies among the data.
3. Evaluate a speaker's point of view, reasoning, and use of evidence and rhetoric, identifying any fallacious reasoning or exaggerated or distorted evidence.	3. Evaluate a speaker's point of view, reasoning, and use of evidence and rhetoric, assessing the stance, premises, links among ideas, word choice, points of emphasis, and tone used.
Presentation of Knowledge and Ideas	
4. Present information, findings, and supporting evidence clearly, concisely, and logically such that listeners can follow the line of reasoning and the organization, development, substance, and style are appropriate to purpose, audience, and task.	4. Present information, findings, and supporting evidence, conveying a clear and distinct perspective, such that listeners can follow the line of reasoning, alternative or opposing perspectives are addressed, and the organization, development, substance, and style are appropriate to purpose, audience, and a range of formal and informal tasks.
5. Make strategic use of digital media (e.g., textual, graphical, audio, visual, and interactive elements) in presentations to enhance understanding of findings, reasoning, and evidence and to add interest.	5. Make strategic use of digital media (e.g., textual, graphical, audio, visual, and interactive elements) in presentations to enhance understanding of findings, reasoning, and evidence and to add interest.
6. Adapt speech to a variety of contexts and tasks, demonstrating command of formal English when indicated or appropriate. (See grades 9–10 Language standards 1 and 3 on pages 54 for specific expectations.)	6. Adapt speech to a variety of contexts and tasks, demonstrating a command of formal English when indicated or appropriate. (See grades 11–12 Language standards 1 and 3 on page 54 for specific expectations.)

Language Standards 6–12

L

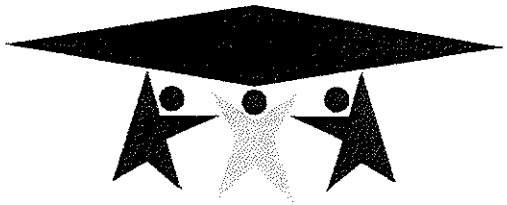
The CCR anchor standards and high school grade-specific standards work in tandem to define college and career readiness expectations—the former providing broad standards, the latter providing additional specificity.

Grades 9–10 students:	Grades 11–12 students:
Conventions of Standard English	
1. Demonstrate command of the conventions of standard English grammar and usage when writing or speaking. a. Use parallel structure.* b. Use various types of phrases (noun, verb, adjectival, adverbial, participial, prepositional, absolute) and clauses (independent, dependent; noun, relative, adverbial) to convey specific meanings and add variety and interest to writing or presentations.	1. Demonstrate command of the conventions of standard English grammar and usage when writing or speaking. a. Apply the understanding that usage is a matter of convention, can change over time, and is sometimes contested. b. Resolve issues of complex or contested usage, consulting references (e.g., *Merriam-Webster's Dictionary of English Usage, Garner's Modern American Usage*) as needed.
2. Demonstrate command of the conventions of standard English capitalization, punctuation, and spelling when writing. a. Use a semicolon (and perhaps a conjunctive adverb) to link two or more closely related independent clauses. b. Use a colon to introduce a list or quotation. c. Spell correctly.	2. Demonstrate command of the conventions of standard English capitalization, punctuation, and spelling when writing. a. Observe hyphenation conventions. b. Spell correctly.
Knowledge of Language	
3. Apply knowledge of language to understand how language functions in different contexts, to make effective choices for meaning or style, and to comprehend more fully when reading or listening. a. Write and edit work so that it conforms to the guidelines in a style manual (e.g., *MLA Handbook*, Turabian's *Manual for Writers*) appropriate for the discipline and writing type.	3. Apply knowledge of language to understand how language functions in different contexts, to make effective choices for meaning or style, and to comprehend more fully when reading or listening. a. Vary syntax for effect, consulting references (e.g., Tufte's *Artful Sentences*) for guidance as needed; apply an understanding of syntax to the study of complex texts when reading.

Language Standards 6–12

L

Grades 9–10 students:	Grades 11–12 students:
Vocabulary Acquisition and Use	
4. Determine or clarify the meaning of unknown and multiple-meaning words and phrases based on *grades 9–10 reading and content*, choosing flexibly from a range of strategies. a. Use context (e.g., the overall meaning of a sentence, paragraph, or text; a word's position or function in a sentence) as a clue to the meaning of a word or phrase. b. Identify and correctly use patterns of word changes that indicate different meanings or parts of speech (e.g., *analyze, analysis, analytical; advocate, advocacy*). c. Consult general and specialized reference materials (e.g., dictionaries, glossaries, thesauruses), both print and digital, to find the pronunciation of a word or determine or clarify its precise meaning, its part of speech, or its etymology. d. Verify the preliminary determination of the meaning of a word or phrase (e.g., by checking the inferred meaning in context or in a dictionary).	4. Determine or clarify the meaning of unknown and multiple-meaning words and phrases based on *grades 11–12 reading and content*, choosing flexibly from a range of strategies. a. Use context (e.g., the overall meaning of a sentence, paragraph, or text; a word's position or function in a sentence) as a clue to the meaning of a word or phrase. b. Identify and correctly use patterns of word changes that indicate different meanings or parts of speech (e.g., *conceive, conception, conceivable*). c. Consult general and specialized reference materials (e.g., dictionaries, glossaries, thesauruses), both print and digital, to find the pronunciation of a word or determine or clarify its precise meaning, its part of speech, its etymology, or its standard usage. d. Verify the preliminary determination of the meaning of a word or phrase (e.g., by checking the inferred meaning in context or in a dictionary).
5. Demonstrate understanding of figurative language, word relationships, and nuances in word meanings. a. Interpret figures of speech (e.g., euphemism, oxymoron) in context and analyze their role in the text. b. Analyze nuances in the meaning of words with similar denotations.	5. Demonstrate understanding of figurative language, word relationships, and nuances in word meanings. a. Interpret figures of speech (e.g., hyperbole, paradox) in context and analyze their role in the text. b. Analyze nuances in the meaning of words with similar denotations.
6. Acquire and use accurately general academic and domain-specific words and phrases, sufficient for reading, writing, speaking, and listening at the college and career readiness level; demonstrate independence in gathering vocabulary knowledge when considering a word or phrase important to comprehension or expression.	6. Acquire and use accurately general academic and domain-specific words and phrases, sufficient for reading, writing, speaking, and listening at the college and career readiness level; demonstrate independence in gathering vocabulary knowledge when considering a word or phrase important to comprehension or expression.



STANDARDS FOR

Literacy in History/Social Studies, Science, and Technical Subjects

6–12

Reading Standards for Literacy in History/Social Studies 6–12

RH

The standards below begin at grade 6; standards for K–5 reading in history/social studies, science, and technical subjects are integrated into the K–5 Reading standards. The CCR anchor standards and high school standards in literacy work in tandem to define college and career readiness expectations—the former providing broad standards, the latter providing additional specificity.

Grades 6–8 students:	Grades 9–10 students:	Grades 11–12 students:
Key Ideas and Details		
1. Cite specific textual evidence to support analysis of primary and secondary sources.	1. Cite specific textual evidence to support analysis of primary and secondary sources, attending to such features as the date and origin of the information.	1. Cite specific textual evidence to support analysis of primary and secondary sources, connecting insights gained from specific details to an understanding of the text as a whole.
2. Determine the central ideas or information of a primary or secondary source; provide an accurate summary of the source distinct from prior knowledge or opinions.	2. Determine the central ideas or information of a primary or secondary source; provide an accurate summary of how key events or ideas develop over the course of the text.	2. Determine the central ideas or information of a primary or secondary source; provide an accurate summary that makes clear the relationships among the key details and ideas.
3. Identify key steps in a text's description of a process related to history/social studies (e.g., how a bill becomes law, how interest rates are raised or lowered).	3. Analyze in detail a series of events described in a text; determine whether earlier events caused later ones or simply preceded them.	3. Evaluate various explanations for actions or events and determine which explanation best accords with textual evidence, acknowledging where the text leaves matters uncertain.
Craft and Structure		
4. Determine the meaning of words and phrases as they are used in a text, including vocabulary specific to domains related to history/social studies.	4. Determine the meaning of words and phrases as they are used in a text, including vocabulary describing political, social, or economic aspects of history/social studies.	4. Determine the meaning of words and phrases as they are used in a text, including analyzing how an author uses and refines the meaning of a key term over the course of a text (e.g., how Madison defines *faction* in *Federalist* No. 10).
5. Describe how a text presents information (e.g., sequentially, comparatively, causally).	5. Analyze how a text uses structure to emphasize key points or advance an explanation or analysis.	5. Analyze in detail how a complex primary source is structured, including how key sentences, paragraphs, and larger portions of the text contribute to the whole.
6. Identify aspects of a text that reveal an author's point of view or purpose (e.g., loaded language, inclusion or avoidance of particular facts).	6. Compare the point of view of two or more authors for how they treat the same or similar topics, including which details they include and emphasize in their respective accounts.	6. Evaluate authors' differing points of view on the same historical event or issue by assessing the authors' claims, reasoning, and evidence.
Integration of Knowledge and Ideas		
7. Integrate visual information (e.g., in charts, graphs, photographs, videos, or maps) with other information in print and digital texts.	7. Integrate quantitative or technical analysis (e.g., charts, research data) with qualitative analysis in print or digital text.	7. Integrate and evaluate multiple sources of information presented in diverse formats and media (e.g., visually, quantitatively, as well as in words) in order to address a question or solve a problem.
8. Distinguish among fact, opinion, and reasoned judgment in a text.	8. Assess the extent to which the reasoning and evidence in a text support the author's claims.	8. Evaluate an author's premises, claims, and evidence by corroborating or challenging them with other information.
9. Analyze the relationship between a primary and secondary source on the same topic.	9. Compare and contrast treatments of the same topic in several primary and secondary sources.	9. Integrate information from diverse sources, both primary and secondary, into a coherent understanding of an idea or event, noting discrepancies among sources.
Range of Reading and Level of Text Complexity		
10. By the end of grade 8, read and comprehend history/social studies texts in the grades 6–8 text complexity band independently and proficiently.	10. By the end of grade 10, read and comprehend history/social studies texts in the grades 9–10 text complexity band independently and proficiently.	10. By the end of grade 12, read and comprehend history/social studies texts in the grades 11–CCR text complexity band independently and proficiently.

Reading Standards for Literacy in Science and Technical Subjects 6–12

RST

Grades 6–8 students:	Grades 9–10 students:	Grades 11–12 students:
Key Ideas and Details		
1. Cite specific textual evidence to support analysis of science and technical texts.	1. Cite specific textual evidence to support analysis of science and technical texts, attending to the precise details of explanations or descriptions.	1. Cite specific textual evidence to support analysis of science and technical texts, attending to important distinctions the author makes and to any gaps or inconsistencies in the account.
2. Determine the central ideas or conclusions of a text; provide an accurate summary of the text distinct from prior knowledge or opinions.	2. Determine the central ideas or conclusions of a text; trace the text's explanation or depiction of a complex process, phenomenon, or concept; provide an accurate summary of the text.	2. Determine the central ideas or conclusions of a text; summarize complex concepts, processes, or information presented in a text by paraphrasing them in simpler but still accurate terms.
3. Follow precisely a multistep procedure when carrying out experiments, taking measurements, or performing technical tasks.	3. Follow precisely a complex multistep procedure when carrying out experiments, taking measurements, or performing technical tasks, attending to special cases or exceptions defined in the text.	3. Follow precisely a complex multistep procedure when carrying out experiments, taking measurements, or performing technical tasks; analyze the specific results based on explanations in the text.
Craft and Structure		
4. Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to *grades 6–8 texts and topics*.	4. Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to *grades 9–10 texts and topics*.	4. Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to *grades 11–12 texts and topics*.
5. Analyze the structure an author uses to organize a text, including how the major sections contribute to the whole and to an understanding of the topic.	5. Analyze the structure of the relationships among concepts in a text, including relationships among key terms (e.g., *force, friction, reaction force, energy*).	5. Analyze how the text structures information or ideas into categories or hierarchies, demonstrating understanding of the information or ideas.
6. Analyze the author's purpose in providing an explanation, describing a procedure, or discussing an experiment in a text.	6. Analyze the author's purpose in providing an explanation, describing a procedure, or discussing an experiment in a text, defining the question the author seeks to address.	6. Analyze the author's purpose in providing an explanation, describing a procedure, or discussing an experiment in a text, identifying important issues that remain unresolved.
Integration of Knowledge and Ideas		
7. Integrate quantitative or technical information expressed in words in a text with a version of that information expressed visually (e.g., in a flowchart, diagram, model, graph, or table).	7. Translate quantitative or technical information expressed in words in a text into visual form (e.g., a table or chart) and translate information expressed visually or mathematically (e.g., in an equation) into words.	7. Integrate and evaluate multiple sources of information presented in diverse formats and media (e.g., quantitative data, video, multimedia) in order to address a question or solve a problem.
8. Distinguish among facts, reasoned judgment based on research findings, and speculation in a text.	8. Assess the extent to which the reasoning and evidence in a text support the author's claim or a recommendation for solving a scientific or technical problem.	8. Evaluate the hypotheses, data, analysis, and conclusions in a science or technical text, verifying the data when possible and corroborating or challenging conclusions with other sources of information.
9. Compare and contrast the information gained from experiments, simulations, video, or multimedia sources with that gained from reading a text on the same topic.	9. Compare and contrast findings presented in a text to those from other sources (including their own experiments), noting when the findings support or contradict previous explanations or accounts.	9. Synthesize information from a range of sources (e.g., texts, experiments, simulations) into a coherent understanding of a process, phenomenon, or concept, resolving conflicting information when possible.
Range of Reading and Level of Text Complexity		
10. By the end of grade 8, read and comprehend science/technical texts in the grades 6–8 text complexity band independently and proficiently.	10. By the end of grade 10, read and comprehend science/technical texts in the grades 9–10 text complexity band independently and proficiently.	10. By the end of grade 12, read and comprehend science/technical texts in the grades 11–CCR text complexity band independently and proficiently.

Writing Standards for Literacy in History/Social Studies, Science, and Technical Subjects 6–12

WHST

The standards below begin at grade 6; standards for K–5 writing in history/social studies, science, and technical subjects are integrated into the K–5 Writing standards. The CCR anchor standards and high school standards in literacy work in tandem to define college and career readiness expectations—the former providing broad standards, the latter providing additional specificity.

Grades 6–8 students:	Grades 9–10 students:	Grades 11–12 students:
Text Types and Purposes		
1. Write arguments focused on *discipline-specific content*. a. Introduce claim(s) about a topic or issue, acknowledge and distinguish the claim(s) from alternate or opposing claims, and organize the reasons and evidence logically. b. Support claim(s) with logical reasoning and relevant, accurate data and evidence that demonstrate an understanding of the topic or text, using credible sources. c. Use words, phrases, and clauses to create cohesion and clarify the relationships among claim(s), counterclaims, reasons, and evidence. d. Establish and maintain a formal style. e. Provide a concluding statement or section that follows from and supports the argument presented.	1. Write arguments focused on *discipline-specific content*. a. Introduce precise claim(s), distinguish the claim(s) from alternate or opposing claims, and create an organization that establishes clear relationships among the claim(s), counterclaims, reasons, and evidence. b. Develop claim(s) and counterclaims fairly, supplying data and evidence for each while pointing out the strengths and limitations of both claim(s) and counterclaims in a discipline-appropriate form and in a manner that anticipates the audience's knowledge level and concerns. c. Use words, phrases, and clauses to link the major sections of the text, create cohesion, and clarify the relationships between claim(s) and reasons, between reasons and evidence, and between claim(s) and counterclaims. d. Establish and maintain a formal style and objective tone while attending to the norms and conventions of the discipline in which they are writing. e. Provide a concluding statement or section that follows from or supports the argument presented.	1. Write arguments focused on *discipline-specific content*. a. Introduce precise, knowledgeable claim(s), establish the significance of the claim(s), distinguish the claim(s) from alternate or opposing claims, and create an organization that logically sequences the claim(s), counterclaims, reasons, and evidence. b. Develop claim(s) and counterclaims fairly and thoroughly, supplying the most relevant data and evidence for each while pointing out the strengths and limitations of both claim(s) and counterclaims in a discipline-appropriate form that anticipates the audience's knowledge level, concerns, values, and possible biases. c. Use words, phrases, and clauses as well as varied syntax to link the major sections of the text, create cohesion, and clarify the relationships between claim(s) and reasons, between reasons and evidence, and between claim(s) and counterclaims. d. Establish and maintain a formal style and objective tone while attending to the norms and conventions of the discipline in which they are writing. e. Provide a concluding statement or section that follows from or supports the argument presented.

Writing Standards for Literacy in History/Social Studies, Science, and Technical Subjects 6–12

WHST

Grades 6–8 students:	Grades 9–10 students:	Grades 11–12 students:
Text Types and Purposes (continued)		
2. Write informative/explanatory texts, including the narration of historical events, scientific procedures/ experiments, or technical processes. a. Introduce a topic clearly, previewing what is to follow; organize ideas, concepts, and information into broader categories as appropriate to achieving purpose; include formatting (e.g., headings), graphics (e.g., charts, tables), and multimedia when useful to aiding comprehension. b. Develop the topic with relevant, well-chosen facts, definitions, concrete details, quotations, or other information and examples. c. Use appropriate and varied transitions to create cohesion and clarify the relationships among ideas and concepts. d. Use precise language and domain-specific vocabulary to inform about or explain the topic. e. Establish and maintain a formal style and objective tone. f. Provide a concluding statement or section that follows from and supports the information or explanation presented.	2. Write informative/explanatory texts, including the narration of historical events, scientific procedures/ experiments, or technical processes. a. Introduce a topic and organize ideas, concepts, and information to make important connections and distinctions; include formatting (e.g., headings), graphics (e.g., figures, tables), and multimedia when useful to aiding comprehension. b. Develop the topic with well-chosen, relevant, and sufficient facts, extended definitions, concrete details, quotations, or other information and examples appropriate to the audience's knowledge of the topic. c. Use varied transitions and sentence structures to link the major sections of the text, create cohesion, and clarify the relationships among ideas and concepts. d. Use precise language and domain-specific vocabulary to manage the complexity of the topic and convey a style appropriate to the discipline and context as well as to the expertise of likely readers. e. Establish and maintain a formal style and objective tone while attending to the norms and conventions of the discipline in which they are writing. f. Provide a concluding statement or section that follows from and supports the information or explanation presented (e.g., articulating implications or the significance of the topic).	2. Write informative/explanatory texts, including the narration of historical events, scientific procedures/ experiments, or technical processes. a. Introduce a topic and organize complex ideas, concepts, and information so that each new element builds on that which precedes it to create a unified whole; include formatting (e.g., headings), graphics (e.g., figures, tables), and multimedia when useful to aiding comprehension. b. Develop the topic thoroughly by selecting the most significant and relevant facts, extended definitions, concrete details, quotations, or other information and examples appropriate to the audience's knowledge of the topic. c. Use varied transitions and sentence structures to link the major sections of the text, create cohesion, and clarify the relationships among complex ideas and concepts. d. Use precise language, domain-specific vocabulary and techniques such as metaphor, simile, and analogy to manage the complexity of the topic; convey a knowledgeable stance in a style that responds to the discipline and context as well as to the expertise of likely readers. e. Provide a concluding statement or section that follows from and supports the information or explanation provided (e.g., articulating implications or the significance of the topic).
3. (See note; not applicable as a separate requirement)	3. (See note; not applicable as a separate requirement)	3. (See note; not applicable as a separate requirement)

Note: Students' narrative skills continue to grow in these grades. The Standards require that students be able to incorporate narrative elements effectively into arguments and informative/explanatory texts. In history/social studies, students must be able to incorporate narrative accounts into their analyses of individuals or events of historical import. In science and technical subjects, students must be able to write precise enough descriptions of the step-by-step procedures they use in their investigations or technical work that others can replicate them and (possibly) reach the same results.

Writing Standards for Literacy in History/Social Studies, Science, and Technical Subjects 6–12

WHST

Grades 6–8 students:	Grades 9–10 students:	Grades 11–12 students:
Production and Distribution of Writing		
4. Produce clear and coherent writing in which the development, organization, and style are appropriate to task, purpose, and audience.	4. Produce clear and coherent writing in which the development, organization, and style are appropriate to task, purpose, and audience.	4. Produce clear and coherent writing in which the development, organization, and style are appropriate to task, purpose, and audience.
5. With some guidance and support from peers and adults, develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new approach, focusing on how well purpose and audience have been addressed.	5. Develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new approach, focusing on addressing what is most significant for a specific purpose and audience.	5. Develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new approach, focusing on addressing what is most significant for a specific purpose and audience.
6. Use technology, including the Internet, to produce and publish writing and present the relationships between information and ideas clearly and efficiently.	6. Use technology, including the Internet, to produce, publish, and update individual or shared writing products, taking advantage of technology's capacity to link to other information and to display information flexibly and dynamically.	6. Use technology, including the Internet, to produce, publish, and update individual or shared writing products in response to ongoing feedback, including new arguments or information.
Research to Build and Present Knowledge		
7. Conduct short research projects to answer a question (including a self-generated question), drawing on several sources and generating additional related, focused questions that allow for multiple avenues of exploration.	7. Conduct short as well as more sustained research projects to answer a question (including a self-generated question) or solve a problem; narrow or broaden the inquiry when appropriate; synthesize multiple sources on the subject, demonstrating understanding of the subject under investigation.	7. Conduct short as well as more sustained research projects to answer a question (including a self-generated question) or solve a problem; narrow or broaden the inquiry when appropriate; synthesize multiple sources on the subject, demonstrating understanding of the subject under investigation.
8. Gather relevant information from multiple print and digital sources, using search terms effectively; assess the credibility and accuracy of each source; and quote or paraphrase the data and conclusions of others while avoiding plagiarism and following a standard format for citation.	8. Gather relevant information from multiple authoritative print and digital sources, using advanced searches effectively; assess the usefulness of each source in answering the research question; integrate information into the text selectively to maintain the flow of ideas, avoiding plagiarism and following a standard format for citation.	8. Gather relevant information from multiple authoritative print and digital sources, using advanced searches effectively; assess the strengths and limitations of each source in terms of the specific task, purpose, and audience; integrate information into the text selectively to maintain the flow of ideas, avoiding plagiarism and overreliance on any one source and following a standard format for citation.
9. Draw evidence from informational texts to support analysis reflection, and research.	9. Draw evidence from informational texts to support analysis, reflection, and research.	9. Draw evidence from informational texts to support analysis, reflection, and research.
Range of Writing		
10. Write routinely over extended time frames (time for reflection and revision) and shorter time frames (a single sitting or a day or two) for a range of discipline-specific tasks, purposes, and audiences.	10. Write routinely over extended time frames (time for reflection and revision) and shorter time frames (a single sitting or a day or two) for a range of discipline-specific tasks, purposes, and audiences.	10. Write routinely over extended time frames (time for reflection and revision) and shorter time frames (a single sitting or a day or two) for a range of discipline-specific tasks, purposes, and audiences.

Attachment 6. School Calendar and Schedule

Typical Day of Instruction

Grade 4

8:00 – 8:05	Beginning Day Activity
8:05 – 9:00	Reading
9:00 – 10:00	Computers
10:00 – 11:00	Math
11:00 – 11:45	Lunch
11:45 – 1:00	Language Arts
1:00 – 2:00	Science
2:00 – 2:15	Snack
2:15 – 3:00	Social Studies
3:00 – 3:30	Character Education
3:30	Dismissal

Thurgood Marshall Charter School

Kindergarten 2012 - 2013

Day	Home Room 8:00 - 8:30	Period 1 8:30 - 9:30	Period 2 9:30 - 11:00	Period 3 11:00 - 11:45	Period 4 11:45 - 12:30	Period 5 12:30 - 1:15	Period 6 1:15 - 2:15	Period 7 2:15 - 3:15
Mon		Reading	L.A./ Writing	**LUNCH**	P.E.	Nap/Snack	Sci/SS	Math
Tues		Reading	L.A./ Writing	**LUNCH**	Music	Nap/Snack	Sci/SS	Math
Wed		Reading	L.A./ Writing	**LUNCH**	Library	Nap/Snack	Sci/SS	Math
Thurs		Reading	L.A./ Writing	**LUNCH**	Art	Nap/Snack	Sci/SS	Math
Fri		Reading	L.A./ Writing	**LUNCH**	P.E.	Nap/Snack	Sci/SS	Math

Thurgood Marshall Charter School

1st Grade 2012 - 2013

Day	Home Room 8:00 - 8:30	Period 1 8:30 - 9:30	Period 2 9:30 - 11:00	Period 3 11:00 - 11:45	Period 4 11:45 - 12:30	Period 5 12:30 - 1:15	Period 6 1:15 - 2:15	Period 7 2:15 - 3:15
Mon		Reading	Writing/ Waterford	**LUNCH**	Music	L.A.	Sci/SS	Math
Tues		Reading	Writing/ Waterford	**LUNCH**	Library	L.A.	Sci/SS	Math
Wed		Reading	Writing/ Waterford	**LUNCH 10:15 - 11**	Art 11:00 - 11:45	L.A.	Sci/SS	Math
Thurs		Reading	Writing/ Waterford	**LUNCH**	P.E.	L.A.	Sci/SS	Math
Fri		Reading	Writing/ Waterford	**LUNCH**	Library	L.A.	Sci/SS	Math

Thurgood Marshall Charter School

2nd Grade 2012 - 2013

Day	Home Room 8:00 - 8:30	Period 1 8:30 - 9:30	Period 2 9:30 - 11:00	Period 3 11:00 - 11:45	Period 4 11:45 - 12:30	Period 5 12:30 - 1:15	Period 6 1:15 - 2:15	Period 7 2:15 - 3:15
Mon		Reading	Writing/ Waterford	**LUNCH**	Sci/SS	L.A.	P.E.	Math
Tues		Reading	Writing/ Waterford	**LUNCH**	Sci/SS	L.A.	Music	Math
Wed		Reading 8:30 - 9:30	Writing/ Waterford 9:30 - 10:15	**LUNCH 10:15 - 11**	Sci/SS 11 - 11:45	L.A. 11:45 - 12:30	P.E. 12:30 - 1:00	Math
Thurs		Reading	Writing/ Waterford	**LUNCH**	Sci/SS	L.A.	Art	Math
Fri		Reading	Writing/ Waterford	**LUNCH**	Sci/SS	L.A.	Library	Math

Thurgood Marshall Charter School

3rd Grade 2012 - 2013

Day	Home Room 8:00 - 8:30	Period 1 8:30 - 9:30	Period 2 9:30 - 11:00	Period 3 11:00 - 11:45	Period 4 11:45 - 12:30	Period 5 12:30 - 1:15	Period 6 1:15 - 2:15	Period 7 2:15 - 3:15
Mon	Math	Math/ Writing	Library	Math/ Writing	**LUNCH**	Reading	Sci/SS	DEAR
Tues	Math	Math/ Writing	Art	Math/ Writing	**LUNCH**	Reading	Sci/SS	DEAR
Wed	Cursive	ISTEP Centers	Music 9:30 - 10:30	Extended Response	**LUNCH 11:00 - 11:45**	ISTEP Centers		
Thurs	Math	Math/ Writing	Music	Math/ Writing	**LUNCH**	Reading	Sci/SS	DEAR
Fri	Math	Math/ Writing	P.E.	Math/ Writing	**LUNCH**	Reading	Sci/SS	DEAR

Thurgood Marshall Charter School

4th Grade 2012 - 2013

Day	Home Room 8:00 - 8:30	Period 1 8:30 - 9:30	Period 2 9:30 - 11:00	Period 3 11:00 - 11:45	Period 4 11:45 - 12:30	Period 5 12:30 - 1:15	Period 6 1:15 - 2:15	Period 7 2:15 - 3:15
Mon		Reading	P.E.	L.A.	**LUNCH**	L.A.	Soc. Stud	Soc. Stud
Tues		Reading	Music	L.A.	**LUNCH**	L.A.	Soc. Stud	Soc. Stud
Wed		Test Prep Reading 8:30 - 9:20	P.E. 9:30 - 10:15	Test Prep 10:15 - 11:00 Reading	**LUNCH 11:00 - 11:45**	Test Prep 11:45 - 12:30 Reading	Test Prep 12:30 - 1:00 Reading	Test Prep 1:00 - 1:45
Thurs		Reading	Art	L.A.	**LUNCH**	L.A.	Soc. Stud	Soc. Stud
Fri		Reading	Library	L.A.	**LUNCH**	L.A.	Soc. Stud	Soc. Stud

Thurgood Marshall Charter School

5th Grade 2012 - 2013

Day	Home Room 8:00 - 8:30	Period 1 8:30 - 9:30	Period 2 9:30 - 11:00	Period 3 11:00 - 11:45	Period 4 11:45 - 12:30	Period 5 12:30 - 1:15	Period 6 1:15 - 2:15	Period 7 2:15 - 3:15
Mon		Library	Math	Reading	**LUNCH**	Science	Math	Science
Tues		Art	Math	Reading	**LUNCH**	Science	Math	Science
Wed		Music 8:30 - 9:20	Test Prep 9:30 - 10:15 Math	Test Prep 10:15 - 11:00 Math	**LUNCH 11:00 - 11:45**	Test Prep 11:45 - 12:30 Math	Test Prep 12:30 - 1:00 Math	Test Prep 1:00 - 1:45
Thurs		Music	Math	Reading	**LUNCH**	Science	Math	Science
Fri		P.E.	P.E.	Reading	**LUNCH**	Science	Math	Science

Thurgood Marshall Charter School

6th Grade 2012 - 2013

Day	Home Room 8:00 - 8:30	Period 1 8:30 - 9:30	Period 2 9:30 - 11:00	Period 3 11:00 - 11:45	Period 4 11:45 - 12:30	Period 5 12:30 - 1:15	Period 6 1:15 - 2:15	Period 7 2:15 - 3:15
Mon		Art	Science	Reading	Science	**LUNCH**	Math	Math
Tues		P.E.	Science	Reading	Science	**LUNCH**	Math	Math
Wed		Health 8:30 - 9:20	Test Prep 9:30 - 10:15 Math	Test Prep 10:15 - 11:00 Math	Test Prep 11:00 - 11:45 Math	**LUNCH 11:45 - 12:30**	Test Prep 12:30 - 1:00 Math	Test Prep 1:00 - 1:45 Math
Thurs		Library	Science	Reading	Science	**LUNCH**	Math	Math
Fri		Music	Science	Reading	Science	**LUNCH**	Math	Math

Thurgood Marshall Charter School

7th Grade 2012 - 2013

Day	Home Room 8:00 - 8:30	Period 1 8:30 - 9:30	Period 2 9:30 - 11:00	Period 3 11:00 - 11:45	Period 4 11:45 - 12:30	Period 5 12:30 - 1:15	Period 6 1:15 - 2:15	Period 7 2:15 - 3:15
Mon		L.A.	Reading	Soc. Stud	Soc. Stud	**LUNCH**	Music	L.A.
Tues		L.A.	Reading	Soc. Stud	Soc. Stud	**LUNCH**	Library	L.A.
Wed		Test Prep 8:30 - 9:20 Reading	Test Prep 9:30 - 10:15 Reading	Test Prep 10:15 - 11:00 Reading	Test Prep 11:0 - 11:45 Reading	**LUNCH 11:45 - 12:30**	Test Prep 12:30 - 1:00 Library	Test Prep 1:00 - 1:45 Reading
Thurs		L.A.	Reading	Soc. Stud	Soc. Stud	**LUNCH**	P.E.	L.A.
Fri		L.A.	Reading	Soc. Stud	Soc. Stud	**LUNCH**	Art	L.A.

Thurgood Marshall Charter School

8th Grade 2012 - 2013

Day	Home Room 8:00 - 8:30	Period 1 8:30 - 9:30	Period 2 9:30 - 11:00	Period 3 11:00 - 11:45	Period 4 11:45 - 12:30	Period 5 12:30 - 1:15	Period 6 1:15 - 2:15	Period 7 2:15 - 3:15
Mon		Science	Reading	Art	Science	**LUNCH**	Math	Math
Tues		Science	Reading	P.E.	Science	**LUNCH**	Math	Math
Wed		Test Prep 8:30 - 9:20 Math	Test Prep 9:30 - 10:15 Math	Music 10:15 - 11:00	Test Prep 11:00 - 11:45 Math	**LUNCH 11:45 - 12:30**	Test Prep 12:30 - 1:00 Math	Test Prep 1:00 - 1:45 Math
Thurs		Science	Reading	Library	Science	**LUNCH**	Math	Math
Fri		Science	Reading	Art	Science	**LUNCH**	Math	Math

Sample HS Schedule

Sample School Schedule		Sample Student Schedule
HOME ROOM	8AM – 8:20	Home Room
PERIOD 1	8:25 – 9:15	English/Language Arts
PERIOD 2	9:20 – 10:10	Algebra
PERIOD 3	10:15 – 11:05	Biology
PERIOD 4	11:10 – 12:00	World History
LUNCH A	12:05 – 12:25	Lunch
LUNCH B	12:30 – 12:50	Study Hall/Enrichment
PERIOD 5	12:55 – 1:45	PE
PERIOD 6	1:50 – 2:40	Spanish
PERIOD 7	2:45 – 3:35	Art/Music

Thurgood Marshall Charter School

Grade 9 2012 - 2013

Day	Home Room 8:00 - 8:20	Period 1 8:25 - 9:15	Period 2 9:20 - 11:10	Period 3 10:15 - 11:05	Period 4 11:10 - 12:00	LUNCH A or B	Study Hall/ Enrichment	Period 5 12:55 - 1:45	Period 6 1:50 - 2:40	Period 7 2:45 - 3:35
Mon	Home Room	English/ Language Arts	Algebra	Biology	World History	**A** 1205p-1225p **B** 1230p-1250p	Study Hall/ Enrichment	PE	Spanish	Art/Music
Tues	Home Room	English/ Language Arts	Algebra	Biology	World History	**A** 1205p-1225p **B** 1230p-1250p	Study Hall/ Enrichment	PE	Spanish	Art/Music
Wed	Home Room	English/ Language Arts	Algebra	Biology	World History	**A** 1205p-1225p **B** 1230p-1250p	Study Hall/ Enrichment	PE	Spanish	Art/Music
Thurs	Home Room	English/ Language Arts	Algebra	Biology	World History	**A** 1205p-1225p **B** 1230p-1250p	Study Hall/ Enrichment	PE	Spanish	Art/Music
Fri	Home Room	English/ Language Arts	Algebra	Biology	World History	**A** 1205p-1225p **B** 1230p-1250p	Study Hall/ Enrichment	PE	Spanish	Art/Music

Thurgood Marshall
School Year Calendar

2011 2012

M	T	W	T	F
August (13 Days)				
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		
September (21 days)				
			1	2
5	6	7	8	9
12	13	14	**15**	16
19	20	21	22	23
26	27	28	29	30
October (20 days)				
3	4	5	6	7
10	11	12	13	14
17	18	19	20	**21***
24	25	**[26]**	27	28
31				
November (19 days)				
	1	2	3	4
7	8	9	10	11
14	15	16	17	**18**
21	22	23	24	25
28	29	30		
December (12 days)				
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

M	T	W	T	F
January (21 days)				
2	3	4	5	6
9	10	11	12	**13***
16	17	**[18]**	19	20
23	24	25	26	27
30	31			
February (20 days)				
		1	2	3
6	7	8	9	10
13	14	15	**16**	17
20	21	22	23	24
27	28	29		
March (22 days)				
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	**23***
26	27	**[28]**	29	**30**
April (14 days)				
2	**3**	**4**	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				
May (22 days)				
	1	2	3	4
7	8	9	**10**	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	
June (6 days)				
				1
4	5	6	7	**8***

Grading Period	
1st	48
2nd	47
3rd	48
4th	47
Total Instructional Days	**190**

Special Dates

August 8– 12	Staff Development
August 15	1st Day of School
September 5	Labor Day
October 10	Columbus Day
October 26	Parent/Teacher Conference
November 11	Veterans Day
November 24 - 25	Thanksgiving
December 19 – 30	Winter Break
January 16	M. L. King's Birthday
January 18	Parent/Teacher Conference
February 20	Presidents Day
March 28	Parent/Teacher Conferences
April 5 - 13	Spring Break
May 28	**Memorial Day**

Grading Period Dates

October 21	End of 1st Grading Period
January 13	End of 2nd Grading Period
March 23	End of 3rd Grading Period
June 8	End of 4th Grading Period
June 8	**Last Day for Students (1/2 DAY)**

Mid-Term Progress Reports

September 15
November 18
February 16
May 10

[ ] Parent/Teacher Conference

***Grading Period Ends**

Attachment 7. Enrollment Policy

Attachment 7 Enrollment Policy

There will be no special admission requirements for the elementary and high school other than those specified by Indiana Law

Applications for admission will be accepted from January 1, 2012 to July 15, 2012. Persons who apply to the school will receive a letter acknowledging receipt of the application, explaining the lottery process, and identifying the date, time and place of the lottery if one is needed. The letter will also invite applicants to visit with AQS and/or school board representatives to acquire additional information about the school. The dates and location of general informational meetings will be included in the letters.

The Lottery date will be held tentatively May 1, 2012 at the school site or at some other public facility such as the public library.

The plan for student recruitment has been described in question 2. The timeline is as follows:

Timeline for Recruitment and Enrollment	
January 2012	Radio & TV cable ads aired
February 2012	1st Direct Mailing sent
	Flyers distributed to business
	1st community meeting held
March 2012	Newspaper ads begin
	2nd targeted mailings sent
	flyer distribution to homes
	2nd community meeting held
April/May 2012	Radio ads resume
	3rd targeted mailing
	Community meetings in April & May
May 2012	Lottery, if needed, held

Students will be selected from waiting lists according to the openings in a specific grade in the order in which the application was received. Siblings of those children selected will receive priority status for admission to the school. We will also track those applicants who ultimately enroll in the school, and those who do not, with a space to record reasons for not enrolling. Student withdrawals and transfers are handled by AQS personnel through the appropriate processing of student information to the receiving school. Exit interviews are conducted to determine reasons for withdrawal or transfer for use in the AQS continuous improvement process.

Attachment 8. Student Discipline Policy

Policy Enforcement

Policy Statement

The American Quality Schools Corporation, the managing organization of the Thea Bowman Leadership Academy, is responsible for establishing and carrying out the following discipline policy. It is in stating this that AQS wishes to ensure that the school environment is safe for all students. Furthermore, AQS expects all students to accept full responsibility for their actions and behavior.

AQS Discipline Code

The Thea Bowman Leadership Academy expects all students to conduct themselves in a socially responsible manner. Disciplinary measures are used to maintain a safe and orderly school environment that promotes TBLA's philosophy of providing a college preparatory education for all students.

This discipline code applies to the actions of students during school hours, before and after school, while on school property, at all TBLA sponsored events and when the actions affect the mission of TBLA. Students may also be subject to discipline for serious acts of misconduct, which occur either off-campus or during non-school hours, when the misconduct disrupts the orderly educational process at TBLA.

Each discipline case will carry its own merit and will be adjudicated according to the facts accompanying the case. The Thea Bowman Leadership Academy's staff shall consider all mitigating circumstances prior to disciplinary action. Mitigating circumstances shall include, but are not limited to, the following:

- Age, health, maturity and academic placement of a student
- Prior conduct
- Attitude of a student
- Cooperation of parents
- Willingness to make restitution
- Seriousness of offense
- Willingness to enroll in a student assistance program

In some cases the school's administrative personnel may deem public service a necessary component of the disciplinary action. Public service may include, but is not limited to: repairing or cleaning property damaged as a result of the offense(s); participating in landscaping, gardening and/or other projects aimed at beautifying school property or the community; and/or providing services that improve the quality of life for community members.

Each category of offense listed below has a minimum and maximum disciplinary action associated with it. After considering the actual disciplinary violation and factors such as those listed above, TBLA staff shall determine the disciplinary action within the minimum/maximum range to which the student shall be subjected.

CATEGORY I

These acts of misconduct include, but are not limited to, the following:

- Running and/or making excessive noise in the hall, school building or premises
- Violating the dress code
- Persistent tardiness to school or class

Students who commit any of these acts are subject to a teacher-student conference as a result of a 1st offense and may, as a result of repeated violations and depending on the circumstances, be subject to the maximum 1 day suspension or Saturday School. As a supplement and/or alternative to suspension, school staff may require students to complete between 1 and 8 hours of public service as commensurate with the seriousness of offense(s).

CATEGORY II

These acts of misconduct include, but are not limited to, the following student behaviors that disrupt the educational process at TBLA:

- Excessive truancy (absence without just cause)
- Use of profane, vulgar or obscene words, gestures or other actions which disrupt the school environment or are disrespectful
- Insubordination (refusal to follow orders, directions or stated school rules)
- Participation in acts designed to disrupt classroom or school activities
- Repeated failure to follow school rules and procedures
- Smoking on school property
- Acts that obstruct or interrupt the instructional process in the classroom
- Repeated refusal to participate in classroom activities or complete academic assignments
- Visible carrying of cell phones, pagers or other electronic devices
- Leaving the classroom without permission
- Cheating
- Plagiarism
- Bullying, including verbal harassment
- Initiating or participating in any unacceptable minor physical actions against another student
- Disrespect of school staff members

Students who commit any of these acts are subject to lunch detention, after-school detention, or in-school detention and a teacher-student conference as a result of a 1st offense and may, as a result of repeated violations and depending on the circumstances, be subject to the maximum penalty of a 5 day out-of-school suspension and teacher-parent conference. The degree of the suspension whether in-school or external, as well as length of suspension, shall be determined by the school director and AQS senior management. As a supplement and/or alternative to suspension, school staff may require students to complete between 3 and 12 hours of public service as commensurate with the seriousness of offense(s).

CATEGORY III

These acts of misconduct include those student behaviors that very seriously disrupt the orderly educational process in the classroom, in the school, and/or on the school grounds. These acts of misconduct include, but are not limited to, to following:

- Fighting or threatening any student or staff member
- Assault on a student or any school employee (assault is interpreted as an attempt to do bodily harm to a student or to any staff member)
- Persistent refusal to follow stated school rules and procedures
- Arson
- Destruction of property/graffiti
- Creating a false fire alarm
- Repeated Category I and Category II offenses
- Possession of weapons
- Any act that endangers the safety of the other students, teachers or any school employee
- Theft
- Trespassing
- Involvement in gang activity
- Sex violations/sexual harassment
- Use, possession, sale or delivery of alcohol, illegal drugs, narcotics, controlled substances, contraband, look alike contraband/drugs or intoxicants of any kind.

Students who commit any of these acts are subject to a maximum 10-day, out-of-school suspension and teacher-parent conference and may, depending on the circumstances, be subject to the maximum penalty of expulsion. As a supplement and/or alternative to suspension or expulsion, school staff may require students to complete between 6 and 30 hours of public service as commensurate with the seriousness of offense(s).

SUSPENSION AND EXPULSION

When a student's misconduct results in the need to suspend or expel a student, the following procedures shall be followed:

A. **Suspension Not Exceeding 10 School Days:** Students suspended for 10 days or less shall be afforded due process in the following manner:

   The student shall be given oral or written notice of the charges against him/her, an explanation of the basis for the accusation, and a chance to present his/her version of the incident.

B. **Suspension In Excess of 10 Days and Expulsion:** Students suspended for more than 10 school days and/or expelled as a result of gross disobedience or misconduct shall be afforded due process in the following manner:

   The Thea Bowman Leadership Academy will request that the student's parents or guardian appear before the TBLA Charter School Board, an appointed hearing officer, or a Board representative. Such requests will be made by registered or certified mail and state the time, place and purpose of the meeting. In addition to advanced written notice of the hearing, the student shall be afforded sufficient time to prepare for the hearing, the right to be represented by counsel, the right to

present evidence and witnesses and school personnel. The expulsion hearing need not take the form of a judicial or quasi-judicial hearing. In no event shall a hearing be considered public. Further, at the discretion of the Board, the hearing may be closed to those individuals deemed advisable, except the student, the student's parents or guardians, the student's attorney, at least 1 school official, and Board's attorney at all times. Witnesses shall be admitted to a closed hearing to the extent necessary to testify. The Thea Bowman Leadership Academy School Board will make the final decision on expulsion in a closed call meeting.

PROCEDURAL DISCIPLINE GUIDE FOR STUDENTS WITH DISABILITIES

The school director may suspend students with disabilities for disciplinary reasons and cease educational services for up to 10 consecutive or 10 cumulative school days in 1 school year without providing special education procedural safeguards. When school staff anticipates a recommendation to an alternative school, a referral for expulsion, or anticipates that suspensions may exceed 10 cumulative school days, the following regulations apply.

1. AQS staff must provide written notice to the parent or guardian that a disciplinary action is being considered and the date of an Individualized Education Program (IEP) meeting, which must be held within 10 days of the date of misconduct.
2. The IEP team must:

    A. Determine whether the misconduct is related to the student's disability by reviewing evaluation and diagnostic results, information from the parent/guardian, observations of the student, and the student's IEP and placement. The behavior is not a manifestation of a student's disability if:

        1) The student was given appropriate special education supplementary aids and intervention strategies, and
        2) The disability does not impair the ability to control behavior.

    B. Review and revise, if necessary, the behavior intervention plan or, as necessary develop a functional behavior assessment and intervention plan to address the misconduct.
    C. Include in the IEP those services and modifications that will enable the student to continue to participate in the general curriculum and address the behavior so that it will not recur.
    D. Determine the appropriateness of an interim educational setting.

If the student's behavior **is not** a manifestation of the disability, school staff may apply the AQS/TBLA discipline code, taking into consideration the student's special education and disciplinary records. In no event, however, may the student be suspended for more than 10 consecutive or cumulative school days in a school year without providing appropriate educational services.

If the student's behavior **is** a manifestation of the disability, the student's placement may be changed to an appropriate interim educational setting for 45 days if the student carried a weapon to school or to a school function, knowingly possessed or used illegal drugs, sold or solicited the sale of a controlled substance while at school

or at a school function, or is substantially likely to cause injury to himself/herself or others.

Students with disabilities, even if expelled, must be provided with an appropriate education in an alternative education setting.

New federal regulations offer some flexibility in suspending students with disabilities in excess of 10 school days in the school year in certain circumstances. In order to determine whether the circumstances permit a suspension in excess of 10 days per school year, consultation by AQS/TBLA/staff with the Gary Public Schools Department of Due Process is necessary. Without such consultation and approval from the Department, the current procedures limiting suspensions from disabled students to 10 days in a school year will continue to apply.

American Quality Schools
Anti-Bullying/Harassment Policy

American Quality Schools is committed to protecting our students and employees from bullying, harassment, or discrimination of any kind. AQS believes that all students and employees are entitled to a safe, non-threatening and harassment-free school experience, and demonstration of appropriate behavior and respect, and refusing to tolerate bullying or harassment of any kind is expected of students, administrators, faculty, staff and volunteers at all times.

Bullying, harassment and discrimination will not be tolerated and shall be cause for immediate disciplinary, and possibly legal, action.

The AQS anti-bullying/harassment policy is designed to ensure that each of our schools has staff that has been trained to support their school's effort to provide awareness, intervention, training and instructional strategies on bullying prevention and to provide direct follow up when incidents are reported and/or occur.

I. Definitions:

A. Bullying: Is defined as systematically and chronically inflicting physical hurt and/or psychological distress on one or more persons. Bullying is a form of harassment and may be characterized by: unwanted, purposeful written, verbal, nonverbal or physical behavior that has the potential to create an intimidating, hostile or offensive educational environment, or cause long term damage, humiliation, discomfort, or to interfere with the individual's school performance or participation. Bullying may involve, but is not limited to:

1. Unwanted teasing
2. Threatening
3. Intimidating
4. Stalking
5. Physical violence
6. Sexual, religious, ethnic or racial harassment
7. Public humiliation
8. Rumor or spreading of falsehoods

B. Harassment: Is threatening, insulting or dehumanizing gestures, use of technology, written, verbal or physical conduct against a student or employee that:

- Places that person in reasonable fear of harm to his/her person or damage to his/her property.
- Negatively affects that person's emotional or social well-being.
- Interferes with educational or work performance, opportunities or benefits
- Substantially disrupts the orderly operation of the school

C. Cyber bullying: Is willful and repeated harassment and intimidation of a person(s) in any of the above stated ways, through the use of digital technologies including, but not limited to, e-mail, blogs, texting, social websites, chat rooms, instant messaging or video voyeurism.

American Quality Schools expects all students and staff to conduct themselves in a manner that stands within the guidelines of the six pillars of Character Counts! Which includes demonstrating proper regard for the rights and welfare of others at all times.

American Quality Schools believes that the best discipline is self-imposed, and that it is the responsibility of the staff to use disciplinary interventions and PBIS as opportunities for helping students learn to assume responsibility and the consequences of their behavior.

Since bystander support of bullying can encourage these behaviors, AQS prohibits both active AND passive support for acts of bullying and/or harassment. Staff should encourage and support students who walk away from these acts when they see them, and report them to the designated authority.

American Quality Schools requires that all school administrators develop and implement procedures that ensure both the appropriate consequences AND remedial responses to a student or staff member who commits an act of bullying. The following factors, at a minimum, shall be given consideration by administrators when developing the procedures for determining appropriate consequences and remedial measures for each act of bullying:

Factors for Determining Consequences:

- Age, development, and maturity level of parties involved
- Degree of harm
- Nature and severity of the behavior(s)
- Incidences of past or continuing patterns of behavior(s)
- Context in which the alleged incident occurred.

Examples of Consequences:

- Admonishment
- Temporary removal from classroom
- Loss of privileges
- Classroom or administrative detention
- Referral to Dean or Disciplinarian
- In-school suspension
- Out of school suspension
- Expulsion
- Legal action

American Quality Schools requires the Director (or designee) at each school to be responsible for receiving alleged complaints regarding violation of this policy. All school employees are **required** to report alleged violations of this policy to the Director/designee. All other members of the school community are encouraged to report alleged violations of this policy. Reports may be made anonymously, but formal disciplinary action MAY NOT be based solely on the basis of an anonymous report.

American Quality Schools requires the Director/designee to be responsible for determining whether an act constitutes violation of this policy. That designated person shall conduct a prompt, thorough and complete investigation to be completed within three school days after a report or complaint is made.

American Quality Schools prohibits retaliation against any person who reports an act of harassment or bullying as well as any person who falsely accuses another as a means of

harassment or bullying. The consequences and appropriate remedial action for doing so shall be determined by the administrator.

American Quality Schools requires all schools to annually disseminate this policy to all school staff, students, and parents along with a statement explaining that it applies to all applicable acts of bullying or harassment that occur on school property, at school-supervised events, on a school bus, or walking to and from school.

American Quality Schools reserves the right to act as a witness and a complainant by filing a criminal charge against any person who willingly and intentionally violates this policy or aids and abets another in the violation of this policy.

In cases of cyber bullying, this policy applies to all students of AQS who partake in any kind of bullying or harassment by means of any type of digital technology regardless from where the technology emanates.

All information regarding this policy against bullying and harassment must be incorporated into each school employee training program and handbook.

Attachment 9. Articles of Incorporation, Board Bylaws, and Policies

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

RECEIVED FEB 1 1 1991

Date: February 4, 1991

Person to Contact:
Sarah Varnum
Telephone Number:
513-684-3957
Refer Reply to:
EP/EO
Employer Identification Number:
35-0869052

Fort Wayne Urban League, Inc.
227 E. Washington Boulevard
Fort Wayne, IN 46802-3137

Dear Sir or Madam:

This is in response to your request for affirmation of your exempt status.

Our records show that we issued a determination letter dated December 20, 1951, which recognized your organization as exempt from Federal income tax under section 101(6) of the Internal Revenue Code of 1939 which now corresponds to section 501(c)(3) of the Internal Revenue Code of 1986. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

The classification was based on the assumption that your operations would continue as stated in the application. If your sources of support, or your purposes, character, or method of operations have changed, please let us know so we can consider the effect of the change on your exempt status and foundation status.

As of January 1, 1984, you are liable for taxes under Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Fort Wayne Urban League, Inc.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than $25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of $10 a day, up to a maximum of $5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, you may contact us at the address or telephone number shown in the heading of this letter.

Sincerely yours,

Harold M. Browning
District Director

PROPOSED BYLAWS 10.10.11
To be formally approved pending approval of charter and establishment of the Governing Board

THURGOOD MARSHALL LEADERSHIP ACADEMY CHARTER SCHOOL BYLAWS

ARTICLE I. IDENTIFICATION

Section 1. Name.
The name of the corporation is **THURGOOD MARSHALL LEADERHSIP ACADEMY.** It is hereinafter referred to as "the corporation." It is affiliated with Fort Wayne Urban League.

Section 2. Principal Office.
The principal location of Thurgood Marshall Leadership Academy shall be (TBD), and the mailing address for the Board of Trustees will be

Board of Trustees; Thurgood Marshall Leadership Academy
Fort Wayne Urban League
2135 S Hanna St
Fort Wayne, IN 46803

Section 3. Type of Corporation
The Corporation is a non-profit corporation organized under the laws of the State of Indiana

Section 4. Statute and Code
The corporation shall operate in accordance with all local, state, federal laws and in accordance with the Charter Agreement set forth by the Authorizer.

Section 5. Non-discrimination
The Corporation shall not discriminate on the basis of race, religion, national origin, gender, special education status or age in either the hiring and other employment practices of the school or in its admission policies for students. Further, the Corporation shall be open to all students on a space available basis and shall not discriminate in its admission policies or practices. The Corporation shall conduct all of its activities in accordance with all applicable local, state, and federal anti-discrimination laws, as well as in accordance with all other laws and regulations applicable to the operation of charter public schools in the State of Indiana.

ARTICLE II. DECLARATION OF PUBLIC PURPOSE AND RESPONSIBILITY

Section 1. Purpose and Mission Statement

The purposes of the corporation are exclusively educational as set forth in the Certificate of Incorporation. More specifically, the purpose for which the Corporation is organized is to: *"to partner with students, parents and the community to promote economic self-reliance, parity, power and civil rights through a college preparatory education that fully prepares students for college success and socially just citizenship."*

ARTICLE III. MEMBERS

Section 1. Non-Membership Organization

The corporation shall have no members. The Trustees shall have all powers and duties for the conduct of the activities of the corporation.

ARTICLE IV. BOARD OF TRUSTEES

Section 1. Board Composition

The Board of Trustees shall be distinguished individuals of both sexes from diverse professions, of different ages, and from diverse ethnic groups. There shall be no fewer than five (5) nor more than eleven (11) Trustees. No fewer than three (3) nor more than five (5) Trustees will be current or Emeritus members of the Fort Wayne Urban League Board of Directors or Board Committees.

Section 2: Qualifications

There are no specific qualifications for Board service, except a shared belief that all students can succeed with high standards.

Section 3. Nominations and Term of Office

The Board Development Committee, made up of members from the Charter School Board Development Committee and the Board Development Committee of the Fort Wayne Urban League, shall make nominations to the Board of Trustees for Thurgood Marshall Leadership Academy. Nominations may also be made by any ten (10) board or committee members provided such nominations are in writing and delivered to the Secretary at least five (5) days before a meeting of the Trustees.

Trustees shall serve rotating three-year terms. Terms shall be staggered with no more than one-third of the Board elected each year, unless a vacancy needs to be filled. A person may serve no more than six (6) consecutive years on the Board and must be off the Board at least one (1) year before eligible to serve again. A Trustee originally appointed to fill an un-expired term may be elected to two (2) full three (3) year term in addition. The incumbent Chairperson may serve in that office an additional year even though he or she has served on the Board for six consecutive years. An immediate Past Chairman who has served on the Board for six consecutive years may remain an additional year in an ex-officio. A member who has served on the Board for six consecutive years but also serves in the National Urban League Board may continue to serve on this board in an ex-officio capacity with no vote.

Each Board Officer shall hold office for one year or until a successor shall have been duly elected, unless earlier removed by the Board. Officers are eligible to retain that office for a consecutive one-year term, however an individual is limited in holding any specific office for two (2) consecutive one (1) year terms. All officers can be removed at any time by the affirmative vote of the majority of the members of the Board.

Section 4. Powers

The Board of Trustees shall have all powers and authority, as designated in the Charter, for the management of the business, property, and affairs of the Corporation, to do such lawful acts as it deems proper and appropriate to promote the objectives and purposes of the

Corporation. The Board of Trustees may, by general resolution, delegate to committees of its own number or to officers of the Corporations such powers as it may see fit for specified periods of time.

Section 5. Delegation
To the extent allowed by law, the Board and Officers may delegate the authority to execute any portion of their duties. The Board or Officers remain responsible for the fulfillment of their duties.

Section 6. Emergency Powers
Whenever an emergency makes compliance with these bylaws unfeasible, the Board may act in anyway allowed by Indiana law to resolve the emergency. If necessary the President may act on behalf of the Board.

Section 5. Resignation and Removal.
A Trustee may resign by submitting his or her resignation in writing to the President of the Board of Trustees. A Trustee may be removed for cause at a meeting of Trustees by an affirmative vote of two-thirds of the remaining Board of Trustees. Trustees being considered for removal shall receive at least two weeks' notice of such proposed action and shall have the opportunity to address the Board regarding such action prior to any vote on such removal.

Section 6. Vacancies
A vacancy on the Board of Trustees, including a vacancy caused by an increase in the number of trustees, may be temporarily filled by a majority vote of the remaining Trustees to elect a person(s) to fill the vacancy(ies) until the next annual meeting of Trustees, at which time trustees so elected must be re-elected as specified in the Bylaws or step down from the Board as soon as his or her successor is duly elected and qualified.

ARTICLE V. MEETINGS

Section 1. Rules of Order
All meetings described herein shall be chaired by the President or the President's designee. All meetings shall be conducted pursuant to Roberts Rules, Revised. The chair of any meeting shall have complete discretion to suspend, reinstate, or alter such Rules of Order.

Section 2. Annual Meeting.
An annual meeting of the Board of Trustees for the election of Trustees and Officers and such other business as may come before the meeting shall be held in June of each year. Written notice shall be given not less than 10 days nor more than 15 days of the time, place, and purposes of the meeting. The meeting shall be held at the principal location of the Corporation or such other place as shall be specified in the meeting notice. The notice shall comply with the Indiana Open Door Laws.

Section 3. Regular Meetings.
In addition to the Annual Meeting, Regular meetings of the Board of Trustees shall be held each month, excepting in the month of the Annual Meeting, and at such other times as the Board may, from time to time, determine. Timely public notice of all such regular meetings shall be provided as by Indiana Open Door law.

Section 4. Special Meetings.
Special meetings of the Board of Trustees for any purpose or purposes may be called at any time by the President or by a petition signed by a majority of the full Board of Trustees. Such meetings shall be held upon not less than two business days notice given personally or by telephone, telephone facsimile, or electronic mail or upon not less than four business days notice given by depositing notice in the United States mail, postage prepaid. Such notice shall specify the time and place of the meeting and in all respects comply with the notice requirements contained in the Indiana Open Door rules.

Section 5. Public Access Compliance
All meetings of the Board of Trustees shall be held in accordance with Indiana's Public Access Laws as described within IC § 5-14. Adequate notice of all meetings subject to the Act shall be visibly posted and provided to newspapers of local circulation not less than forty-eight (48) hours before any such meeting.

Any person may inspect and copy the public records of the school during the regular business hours, except as provided by section 4 of the Public Records Access Act (which addresses exceptions to disclosure) I.C. § 5-14-3-3(a).

Section 4(a) categories are confidential

- Declared confidential by state statute
- Required to be kept confidential by federal law (e.g. FERPA)
- Patient medical records created by a provider
- Declared confidential by rule adopted by Indiana Supreme Court (Admin. Rule 9)

Section 6. Quorum.
A majority of the full number of Trustees shall constitute a quorum of the Board for the transaction of business. No vote of the Members, Board, or a Board Committee may be conducted unless a Quorum is present in person. When a quorum is present, a majority of the Trustees present may take any action on behalf of the Board, except to the extent that a larger number is required by law, by the Charter, or by these Bylaws. Every act of a majority of the Trustees present at a meeting duly held at which a quorum is present shall be regarded as the act of the Board of Trustees.

Section 7. Majority Vote
Unless otherwise stated, any body of the Corporation may act by a simple majority vote.

Section 8. Meeting Attendance.
Trustees are expected to attend all Board meetings. It shall be the duty of the Secretary of the Board to communicate with any trustee after such trustee's three (3) unexcused, consecutive absences to ascertain the trustee's interest in retaining Board membership.

Failure to provide an adequate response may qualify as sufficient cause for removal from the Board of Trustees.

ARTICLE IV. ADVISORY COMMITTEES

Section 1. Establishment
The Board of Trustees may appoint such standing committees and/or ad hoc committees, as it deems necessary for the effective governing of the school.

Section 2. Standing Committees.
Each standing committee shall have a charge specific to its permitted activities and such charges shall be incorporated into the charter school policy manual. The function of any committee so established shall be fact-finding, deliberative, and advisory to the Board of Trustees. Committees shall not have authority to take legislative or administrative actions, nor to adopt policies for the school. Standing committees shall be made up on no more than two less than a quorum of the Board of Trustees. The president shall be an ex officio member of each committee. The chief educational director of the charter school shall be an ex officio member of each committee, except where his/her evaluation, tenure, or salary are to be deliberated.

Standing committees shall be:
School Success Committee: charged with monitoring school progress, engaging content experts and making recommendations to the Board.
Grievance Committee: the Board of Trustees shall establish a Grievance Committee that includes both parents and teachers to make non-binding recommendations to the Board of Trustees concerning the disposition of complaints. The Grievance Committee shall have four members who will serve one year terms, with one member designated as chairperson by the other committee members. Committee members shall be appointed each year at the first Board of Trustees meeting following the annual meeting. Grievance Committee members may serve no more than two consecutive terms on the committee.
Finance Committee: charged with recommending a budget and providing fiscal oversight
Fund Development Committee: charged with securing additional funding and resources for the school.

Section 3. Ad Hoc Committees
Each ad hoc committee shall have a charge specific to its permitted activities and that charge shall include the date on which the committee is to present its final report to the Board of Trustees and be dissolved. Members of ad hoc committees shall be drawn from those parents and staff of the school community who indicate interest in serving on the ad hoc committee and from such others as may be deemed appropriate by the Board of Trustees. Ad hoc committees shall be made up of no less than 5 and no more than 11 members. Trustees shall not be eligible to serve on ad hoc committees, since they have authority and responsibility to review the committee's recommendations and adopt them or not.

ARTICLE V. OFFICER POSITIONS

Section 1. Titles
The Officers of the Corporation are a President, a Vice President, a Secretary, and a Treasurer. The Board of Trustees may create such other officer positions as it thinks necessary. Each officer position shall have its duties and responsibilities specified and included in these By-laws. No Officer may hold more than one position at the same time.

Section 2. Election
The Officers shall be elected from among the Board of Trustees at each annual meeting of the Trustees and shall serve for one year, and until their successors are elected and qualified.

Section 3. Terms.
The president may serve no more than three consecutive one-year terms. Trustees elected to the other officer positions may serve no more than five consecutive one-year terms. Former officers, after a break in service of two years, may be elected to another term as an officer.

Section 4. Duties.
Officers shall have the duties and responsibilities belonging to their office, including those that follow.

(a) The President shall be the chief executive officer of the Corporation, responsible, along with his/her fellow Trustees, for the oversight of its business and affairs. He/she shall preside at all meetings of the Board. The President shall have full and equal vote as accorded to all trustees. The President may enter into and execute in the name of the Corporation contracts or other instruments that are authorized by the Board of Trustees. The President may delegate, as needed, to any other officer any or all of the duties of the office of President. He/she shall have such other powers and duties as may be prescribed by the Board of Trustees or by these By-laws.

(b) The Vice President shall have such duties and responsibilities as may be delegated to him/her by the President. The Vice President shall have full and equal vote as accorded to all trustees. In the absence of the President, the Vice President shall perform all the duties of the President and, when so acting, shall have all the responsibilities of and be subject to all the restrictions as fall upon the President, including presiding at meetings of the Board of Trustees. He/she shall have such other powers and duties as may be prescribed by the Board of Trustees or by these By-laws. In the absence of the President, the Vice President, along with any Trustee Officer, is authorized to authorize and sign any grant requests.

(c) The Secretary shall cause notices of all meetings to be served to all members of the Board of Trustees and the Director and shall keep or cause to be kept the minutes of all meetings of the Board, including the time and place, the names of those present, the actions taken, and the votes on such actions. The Secretary shall present the minutes of the previous meeting at the subsequent meeting to be voted on by the Board and duly noted in

the minutes of the instant meeting. The Secretary shall keep the Seal of the Corporation. He/she shall have such other powers and duties as may be prescribed by the Board or by these By-laws. In the absence of the President, the Secretary, along with any Trustee Officer, is authorized to authorize and sign any grant requests. In the absence of the President, the Secretary, along with any Trustee Officer, is authorized to authorize and sign any grant requests.

(d) The Treasurer shall be the chief financial officer of the Corporation and shall have oversight of the Business Administrator as that employee takes responsibility of the financial records, investments, and other evidences of school properties and assets. The Treasurer shall ensure that the Business Administrator keeps regular books of account for the Corporation that set out business transactions of the Corporation, such books to be at all times open to inspection at their place of keeping to any Board of Trustee member. The Treasurer shall be the chair of the Financial Committee, which shall prepare an annual budget, in conjunction with the School Leader and Charter Management Organization, for the consideration and approval of the Board of Trustees. In the absence of the President, the Vice President, along with any Trustee Officer, is authorized to authorize and sign any grant requests.

The Treasurer shall ensure that the Business Administrator deposits all moneys and other valuables in the name and to the credit of the Corporation with such depositaries as shall be designated by the Board of Trustees. The Treasurer shall provide oversight to the Business Administrator in the investment and reinvestment of funds of the Corporation and the disbursement of funds of the Corporation as may be ordered by the Board of Trustees. The Treasurer shall render to the Board of Trustees and the members of the school community, at the Annual Meeting, statements evidencing the current financial condition of the Corporation. The Treasurer shall ensure that the Business Administrator establishes a system of adequate financial recording showing quarterly income, expenditures, and balance and shall, at the first meeting following the end of each quarter, submit to the Board of Trustees a detailed written financial report in compliance with the Indiana statutes and regulations relating to charter schools. The Treasurer, as chair of the Finance Committee, annually shall recommend an auditing firm to be hired by the Board of Trustees to review the books of the Corporation and provide a report on them to the Board of Trustees.

Section 5. Removal.
Any officer may be removed from office, with cause, by the affirmative vote of two-thirds of the full membership of the Board of Trustees at any regular meeting or special meeting called for that purpose. Any officer proposed to be removed for cause shall be entitled to at least five business days' notice in writing by mail of the meeting of the Board of Trustees at which such removal is to be voted upon and shall be entitled to appear before and be heard by the Board of Trustees at such meeting.

ARTICLE VIII. FINANCIAL MATTERS

Section 1. Fiscal Year
The fiscal year of the Corporation shall be July 1st to June 30th.

Section 2. Check Signing
The President and School Business Administrator are authorized and required to sign all checks over the amount of $500. The Board of Trustees shall establish a policy setting the amount above which checks must have both signatures.

Section 1. Books and Records
The Corporation shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of its Board, and committees having any of the authority of the Board, and shall keep at the principal office a record giving the names and addresses of the board members entitled to vote. Any board member, or his agent or attorney may inspect all books and records of the Corporation for any proper purpose at any reasonable time

Subject to any document retention policy, the Corporation shall keep correct and complete records of:

1. The Corporation's accounts,
2. Minutes of its Member, Board and Board Committee meetings,
3. Votes of its Members, Board and Board Committees,
4. The names and addresses of the Members, and
5. Any document required by law or the Board.

Section 2. Execution of Documents
Unless otherwise provided by the Board, all contracts, grants, leases, commercial paper, bonds, deeds, mortgages, certificates of membership, and (without being limited by the foregoing) any other instrument in writing shall be signed by the board Chairperson, or the Chairperson's designee and attested by the Secretary or Treasurer.

Section 3. Contracts
The Board may authorize any officer or officers, agent or agents of the Corporation, in addition to the officers so authorized by these bylaws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances.

Section 4. Compensation.
Trustees receive no payment for their services. With board approval, trustees may be reimbursed for out-of-pocket expenses incurred on approved board business. Trustees must present receipts for all such expenses, which shall be for the trustee only, and shall be itemized and documented. Such expenses must be approved by a motion of the board at the meeting immediately following the expenditure(s). Each year, at the annual meeting, the Board of Trustees shall set a schedule of allowable charges for meals, lodging, mileage expended on board business. Reimbursements shall not exceed these limitations.

Section 5. Liability
To the extent allowed by law, no Trustee shall be liable individually for debts or obligations of the Corporation or of the School, nor shall any Trustee be subject to any assessment. However, a Trustee may be liable because of the his/her own conduct.

Section 6. Audit.
At the close of each fiscal year, the accounts of the Corporation shall be audited by an independent auditor, who is either a Certified Public Accountant or a Registered Municipal Accountant, and who has expertise in accounting of tax-exempt organizations generally. The auditor shall be hired for this purpose by a majority vote of the members of the Board of Trustees present at the regular public meeting at which the motion to hire the auditor is being considered. The audit shall be done in compliance with Indiana statutes governing Charter Schools and with all applicable state and federal laws controlling non-profit tax-exempt corporations. Copies of the audit shall be provided to the appropriate agencies.

ARTICLE VII. AMENDMENTS TO THE BY-LAWS

Section 1. Amendments
The Board of Trustees shall have the power to make, amend, or repeal the By-laws of the charter school, either in whole or in part. The By-laws may be amended at any regular meeting of the Board of Trustees or any special meeting called for that purpose. Written notice stating the time and location of the regular meeting or special meeting must be given to all trustees and posted in all places and in newspapers as required by the Open Public Meetings Act not less than ten (10) days prior to the meeting at which such change(s) shall be proposed and voted upon. Any change shall require the approval by a two-thirds (2/3rds) vote of the full membership of the board.

ARTICLE VIII. DISSOLUTION

Section 1. Distribution of Property upon Dissolution of the Corporation
Upon the voluntary or involuntary dissolution of the Corporation, the Board of Trustees, shall, after paying or making provision for payment of all of the liabilities of the Corporation, dispose of all of the assets of the Corporation in the following manner:

1. Any remaining funds received from the Indiana Department of Education (IDOE) shall be returned to the IDOE not more than 30 days after dissolution.
2. All other remaining assets, after the return of funds identified in section "1" above, shall be provided to the governing bodies of such non-profit organization or organizations organized and operated exclusively for educational purposes as shall at the time qualify as an exempt organization or organizations under section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United State Internal Revenue Law) to be used solely for nonprofit educational purposes.
3. Any such assets not so disposed of shall be disposed of by the Circuit Court of Allen County, Indiana exclusively for non-profit educational purposes, as said Court shall determine.

These By-laws were adopted by the Board of Trustees at its meeting held on _____ by a vote of _____._____

BYLAWS OF THE FORT WAYNE URBAN LEAGUE, INC. 4

PREAMBLE 4

ARTICLE I. IDENTIFICATION. 4

SECTION 1. NAME 4
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BYLAWS OF THE FORT WAYNE URBAN LEAGUE, INC.

PREAMBLE

The following restated Bylaws are hereby adopted and shall regulate the affairs of the Fort Wayne Urban League corporate charter.

ARTICLE I. IDENTIFICATION.

Section 1. Name

The name of the corporation shall be the FORT WAYNE URBAN LEAGUE, INC. (hereinafter referred to as the "Corporation"). It is affiliated with the National Urban League, Inc. and shall meet the responsibilities of an affiliate of the national Urban League as set forth in the terms of Affiliation as shown in Exhibit A.

Section 2. Mission Statement

To enable African Americans and others to secure economic self-reliance, parity and power of civil rights.

Section 3. Principal Office

The principal office of the corporation shall be in Fort Wayne, State of Indiana.

Section 4. Geographic Service Area

Provide services directly for the benefit of the general public in the Northeast Indiana.

ARTICLE II. DECLARATION OF PUBLIC PURPOSE AND RESPONSIBILITY.

Section 1. Type of Corporation

This is a public benefit corporation.

Section 2. Purposes.

The purposes for which the Corporation is formed are:

a) Exclusively for charitable purposes and no other, including (but without limitation thereto) the following specific examples of such purposes:

   i.) Aid in the development of a secure and exemplary American democracy by assisting communities to ameliorate conditions and solve problems arising out of racial inequities within the American System.

   ii.) Solicit and receive public support of a nature and from such sources as will be consistent with responsiveness to corporate needs and absence of control from private interests or subject to influence from any sector of the community;

iii.) Maintain a continuing program for the accomplishment of the charitable work of the Corporation in the community, generally consistent with the standards and programs of National Urban League, Inc.;

iv.) Receive funds from public charities and account as necessary for those funds consistent with the rules applied to other public charitable organizations similarly receiving such funds;

v.) Seek the advice of and operate responsively to the guidance of the community with special attention paid to those directly served by the Corporation and to those who are stakeholders in the service to African Americans and others

b) To solicit from the general public and to receive, hold, invest, administer, allocate, use, and distribute its assets solely and furtherance of the purposes set forth in subparagraph (a) above.

c) Solely and in furtherance of the purposes set forth in subparagraph (a) above, to have and to, exercise all the rights, powers and privileges which may now or hereafter be lawfully exercised under the Act here and before referred to and all acts amendatory thereof or supplemented thereto.

d) Notwithstanding the foregoing provisions of this Article II: The Corporation shall not engage in any activities for the purpose of, or resulting in, the private profit of any of its directors, officers, or employees or of any person who has given, devised, or bequeathed property to the Corporation, and no part of the net earnings of the Corporation shall inure to the benefit of any director, officer, or employee, or of any person who has given, devised or bequeathed property to the Corporation.

e) No substantial part of the activities of the Corporation shall be carried on of propaganda or otherwise attempting to influence legislation.

f) The Corporation shall not, directly or indirectly, participate in or intervene in (including the publishing or distributing of statements) any political campaign on behalf of any candidate for public office.

Section 3. Powers

The Corporation shall have all of the general rights, privileges, immunities, franchises and powers conferred upon nonprofit corporations by virtue of Indiana Code §23-17-1 *et seq*, but shall be limited to the exercise of only such powers as are in furtherance of the purposes expressly provided for in Section 2 of this Article and as are in furtherance of activities permitted to be carried on by a corporation exempt from Federal income tax under Section 501 (c) (3) of the Internal Revenue Code of 1986 and a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 (or the corresponding provisions of any future United States Internal Revenue Law).

Subject to any limitations or restrictions imposed by law, the Articles of Incorporation of the Corporation, or any amendment thereto, and/or any other governing document of the Corporation, the Corporation shall have the following general rights, privileges and powers:

a) Sue, be sued, complain, and defend in the corporation's corporate name.

b) Have a corporate seal or facsimile of a corporate seal, which may be altered at will, to use by impressing or affixing or in any other manner reproducing it. However, the use or impression of a corporate seal is not required and does not affect the validity of any instrument.

c) Make and amend bylaws not inconsistent with the corporation's articles of incorporation or with Indiana law for managing the affairs of the corporation.

d) Purchase, receive, take by gift, devise, or bequest, lease, or otherwise acquire, and own, hold, improve, use, and otherwise deal with, real or personal property, or any legal or equitable interest in property, wherever located.

e) Sell, convey, mortgage, pledge, lease, exchange, and otherwise dispose of all or any part of the Corporation's property.

f) Purchase, receive, subscribe for, or otherwise acquire, own, hold, vote, use, sell, mortgage, lend, pledge, or otherwise dispose of, and deal in and with, shares or other interests in, or obligations of any entity.

g) Make contracts and guaranties, incur liabilities, borrow money, issue notes, bonds, and other obligations and secure any of the corporation's obligations by mortgage or pledge of any of the corporation's property, franchises, or income.

h) Lend money, invest and reinvest the corporation's funds, and receive and hold real and personal property as security for repayment, except as provided under IC 23-17-13-3.

i) Be a promoter, a partner, a member, an associate or a manager of any partnership, joint venture, trust, or other entity.

j) Conduct the corporation's activities, locate offices, and exercise the powers granted by this article inside or outside Indiana.

k) Elect directors, elect and appoint officers, and appoint employees and agents of the Corporation define the duties and fix the compensation of directors, officers, employees and agents.

l) Pay pensions and establish pension plans, pension trust, and other benefit and incentive plans for the corporation's current or former directors, officers, employees, and agents.

m) Make donations not inconsistent with law for the public welfare or for charitable, religious, scientific, or educational purposes and for other purposes that further the corporate interest.

n) Carry on a business.

o) Have and exercise powers of a trustee as permitted by law, including those set forth in IC 30-4-3-3.

p) Purchase and maintain insurance on behalf of any individual who:

   i) Is or was a director, an officer, an employee, or an agent of the corporation; or

ii) Is or was serving at the request of the Corporation as a director, an officer, a employee, or an agent of another entity; against any liability asserted against or incurred by the individual in that capacity or arising from the individual's status as a director, an officer, an employee, or an agent, whether or not the Corporation would have power to indemnify the individual against the same liability under this article,

iii) Do all things necessary or convenient, not inconsistent with law, to further the activities and affairs of the Corporation.

q) To cease its activities and to dissolve and surrender its corporate franchise; and

r) To do all acts and things necessary, convenient or expedient to carry out the purposes for which it is formed.

Section 4. Furtherance of Purposes and Powers

In order to further the purposes and powers of the Corporation, the Corporation may establish advisory committee(s) of community members from various segments of responsibility to provide guidance and consultation on programs, community relations and fund raising and development.

Section 5. Limitation of Activities.

The Corporation shall not possess the power of engaging in any activities for the purpose of or resulting in the pecuniary enumeration to its directors, officers, or employees. This provision shall not prohibit the fair and reasonable compensation to directors and officers (not acting in that capacity) or employees for services actually rendered; nor shall it prohibit the Corporation from collecting any funds so long as the funds so raised do not inure to the profit of its directors, officers or employees.

Section 6. Other Activities.

The Corporation shall perform any purpose which nonprofit corporations are authorized under the Nonprofit Corporation Act of 1991 ("the Act").

ARTICLE III. MEMBERSHIP

Section 1. General

No person shall be denied membership in the Corporation because of race, creed, color, sex or national origin. Any Person, organization or institution subscribing to the goals and objectives of the Corporation as set forth in its Mission Statement, set for in Article I, Section 2 of these Bylaws, may become a member of the Corporation by paying the applicable dues

Section 2. Membership Classifications and Dues

Membership categories shall be:

Regular	Patron	Life Membership
Senior Citizen	Organization	Corporation
Student	Small Business	Benefactor

The Corporation's Board of Directors, as defined in Article V., from time to time, in accordance with criteria and requirements set forth by the Board of Directors and pertinent state and federal statutory provisions governing nonprofit organizations, may amend the classes of membership and the amount of dues to be paid by such membership classes.

Section 3. Voting

All members shall be entitled to participate and vote in the Annual Business Meeting of the Corporation and any special meetings provided that the member has applied for membership at least forty-five (45) days prior to the meeting, and is good financial standing in accordance with these Bylaws. Membership may be terminated for non-payment of dues or for other causes as determined by the Board of Directors from time to time.

Section 4. Membership Meeting

All members may participate in any membership meeting. Membership rights shall be subject to such member having applied and meeting all financial obligations for such membership at least forty-five (45) days before the annual or special meeting.

ARTICLE IV. MEETINGS

Section 1. Time and Place

All meetings of the Board of Directors of the Corporation shall be held within the State of Indiana at the principal office of the Corporation or at such other place as may be designated by its Executive Committee.

Section 2. Annual Business Meetings

Annual meetings of the Members shall be held on the third Thursday in May of each year. At the annual meeting of the Members, those entitled to cast a vote shall elect the directors of the board, and consider any other business that may be brought before the meeting. A written or printed notice stating the place, day and hour of meetings shall delivered personally or sent by mail, e-mail, facsimile or telephone, to each Member as shown by the records of the Corporation meeting not less than thirty (30) days before such meeting. Members of the Corporation entitled to vote may request in writing addressed to the Secretary of the Corporation no fewer than fifteen (15) days before the Annual Meeting the inclusion on the agenda of business that may properly come before the meeting.

Section 3. Committee Meetings.

Committee meetings shall be held when necessary and called by the Committee chairperson. It is suggested that each committee meet once a month.

Section 4. Special Meetings

Special meetings of the Members may be called at any time by the Chairperson of the Board or by order of the Board of Directors and may be called upon by any twenty-five percent (25%) of all Members made in writing to the Secretary. Such request shall state the date of such meeting that shall not be less than ten (10) business days nor greater that twenty (20) from the date of such written demand. Upon receiving the written demand, the Secretary shall promptly give notice of such meeting or, if the Secretary fails to do so within five (5) business days thereafter, any Director signing such demand may give such notice. Any such call or demand shall state the purpose of the meeting.

Section 5. Notices of Meeting

A written or printed notice stating the place, day and hour of meetings of the Members, Board of Directors, and in the case of a special meeting, the purpose for which such meeting is called, shall (unless a waiver of notice is obtained) be mailed to all Members, Directors by the Secretary or by the officer or person calling the meeting. Notice of any special meeting of the Board of Directors shall be given at least five (10) business days previously thereto by written notice delivered personally or sent by mail, e-mail, facsimile or telephone, to each Director at the address as shown by the records of the Corporation. Any Director may waive notice of any meeting. The attendance of a Director at any meeting shall constitute a waiver of notice of such meeting, except where a Director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Board need be specified in the notice or waiver of notice of such meeting, unless specifically required by law or these bylaws.

Section 6. Agenda

The Annual Meeting shall be held substantially in accordance with the following agenda and order of business:

a) Minutes of the Previous Meeting
b) Report from the President
c) Report from the Treasurer
d) Report from the Chairman
e) Nomination and Election of Members of the Board of Directors
f) Other Business Specified in the notice of the meeting
g) New Business

Members of the Corporation entitled to vote shall request in writing to the Secretary, not less than thirty (30) days before the Annual Meeting of the Members, the inclusion on the agenda of business that may properly come before the meeting.

New business that may be properly considered by the meeting of the Members shall be taken up only on the consent of the majority of Members present.

Section 7. Annual Report

At each Annual Meeting of the Members, the Chairperson of the Board and the Treasurer shall present a report, verified by the President and Treasurer, or certified by an independent public or certified accountant or a firm of such accountants selected by the Board of Directors, showing in appropriate detail: (1) the assets and liabilities, including trust funds, of the Corporation as of the end of the twelve (12) month fiscal period terminating not more than six (6) months prior to said meeting; (2) the principal changes in assets and liabilities, including trust funds, during said fiscal period; (3) the revenues or receipts of the Corporation, both restricted and unrestricted to particular purposes, for said fiscal period; (4) the expense or disbursements of the Corporation, for both general and restricted purposes, during said fiscal period; and (5) the number of Members of the Corporation as of the date of report, together with a statement of increase or decrease in such number during said fiscal period, and a statement of the place where the name and places of residence of current members may be found. The report shall reflect any assets consisting of funds or other real or personal property of any kind that may have been given, granted, bequeathed or devised to the Corporation in trust for, or with a direction to apply the same to, any of the purposes of the Corporation and the use made of such assets and income thereof during said year, unless the terms of the particular trust instrument by which such asset were vested in the Corporation provide otherwise. The report shall be filed with the minutes of the Annual Meeting of the Members.

Section 8. Quorum

One-third (1/3) or ten (10) members of the current Board of Directors, which ever is greater, present in person, or by proxy and qualified to vote shall constitute a quorum at any meeting of the Board of Directors. For the purpose of the Annual Meeting of Members a quorum shall consist of twenty-five (25) Members or one-third of the membership, whichever is less.

Section 9. Organization

The Chairperson of the Board, or if absent, the Vice-President, or if absent, any Director chosen by the Directors present, shall call meetings of the Members and Board of Directors to order and shall act as chairperson of such meetings, and the Secretary of the Corporation shall act as secretary of all meetings of the Members and Board of Directors. In the absence of the Secretary, the presiding officer may appoint a Director to act as secretary of the meeting.

ARTICLE V. BOARD OF DIRECTORS

Section 1. General Powers

The control and management of the affairs of the Corporation shall be vested in its Board of Directors. Directors must be members of the Corporation.

Section 2. Composition and Tenure

The Board of Directors shall be distinguished individuals of both sexes from diverse professions, of different ages, and from diverse ethnic groups, and shall include no less than three (3) persons aged thirty-five (35) years and under. There shall be no fewer than fifteen (15) nor more than thirty (30) Directors of the Board. Directors of the Board shall be elected by the membership at the Annual Meeting held in May of each year and assume responsibility upon election.

Directors shall serve rotating three-year terms, with one-third elected each year. A person may serve no more than six (6) consecutive years on the Board and must be off the Board at least one (1) year before eligible to serve again. * A director originally appointed to fill an un-expired term may be elected to two (2) full three (3) year term in addition. The incumbent Chairperson may serve in that office an additional year even though he or she has served on the Board for six consecutive years. An immediate Past Chairman who has served on the Board for six consecutive years may remain an additional year in an ex-officio. A member who has served on the Board for six consecutive years but also serves in the National Urban League Board may continue to serve on this board in an ex-officio capacity with no vote.

Section 3. Election and Term of Office

The Board Development Committee shall make nominations to the Board of Directors as described in Article X, Section 3. Nominations may also be made by any ten (10) Members provided such nominations are in writing and delivered to the Secretary at least five (5) days before the meeting of the members. Each Officer shall hold office for one year or until a successor shall have been duly elected, unless earlier removed by the Board. Officers are eligible to retain that office for a consecutive one-year term, however an individual is limited in holding any specific office for two (2) consecutive one (1) year terms. All officers can be removed at any time by the affirmative vote of the majority of the members of the Board.

Section 4. Change in Number of Directors

In the event of any increase in the number of board directors as a result of the Certificate of Incorporation or in these Bylaws, The additional directors shall be elected by the directors at any meeting and shall be classified in such as to fulfill the requirements of Article V., Section 2. No decrease in the number of directors shall shorten the term of any incumbent directors.

Section 5. Vacancies

Any vacancies among the Board of Directors caused by death, resignation or removal of a director or by a circumstance may be filled by a majority vote of directors then in office; a director elected shall hold office until the next Annual Meeting, and until his or her successor is elected and qualified.

* Revised on 4/8/2004

Section 6. Annual Meeting of the Board

The Board of Directors shall hold a meeting for the purpose of election of officers and the transaction of business immediately following and at the same place as the Annual Meeting of the Members. No notice shall be required for any such meeting of the Board.

Section 7. Regularly Scheduled Meetings of the Board

The Board of Directors shall meet no less than nine times during the calendar year. Additional meetings shall be scheduled as needed by the Executive Committee.

Section 8. Special Meetings

Special meetings of the Board shall be held at the call of the Chairperson or upon the written request of one-forth of the members of the Board. The notice of a special meeting shall specify the business to be considered at such meeting and no other business may be conducted.

Section 9. Notices of Meeting

Notice of each Board of Directors meeting other than the Annual Meeting, stating the place, day and hour of meetings, shall be given to each director by mail, e-mail, facsimile or telephone, to each director at the address as shown by the records of the Corporation at least five (5) business days before said meeting.

Section 10. Quorum and Action by Board

At any meeting of the Board, one-third (1/3) or 10 (ten) members, whichever is greater, of the entire Board shall constitute a quorum, but less than a quorum may adjourn the meeting from time to time until a quorum is present. Except otherwise as provided by these Bylaws, any business may be transacted at any meeting of the Board when a quorum is present and the act of a majority of the Directors present at a meeting shall constitute the act of the entire Board of Directors.

Section 11. Action by Board without a Meeting

Any action required or permitted consistent with these Bylaws may be taken without a meeting if all the members of the Board consent in writing to the adoption of a resolution authorizing the action.

Section 12. Absence of a Director

Any director absent from three (3) consecutive Board meetings without good cause or sufficient reasons shall automatically be subject to proceedings under Section 14 of this Article providing for the removal of a director.

Directors must be active; attending seventy (70) percent of the Board meetings, serving on at least one committee with seventy (70) percent attendance, attending Board planning sessions/retreats, contributing financially, attending the Annual Meeting, participating in Corporate activities, and providing corporate contacts as appropriate.

Section 13. Resignation

A director may resign at any time by filing a written resignation with the Secretary.

Section 14. Removal of Director

Any director may be removed for cause at any time at any regular meeting or at a special meeting of the Board of Directors called for that purpose, by the affirmative vote of two-thirds (2/3) or 10 (ten), whichever is greater, of those directors present at such meeting and who are entitled to vote.

Section 15. Power to Make Bylaws

The Board of Directors shall have the power to make and alter any bylaw or bylaws, including the fixing and altering of the number of directors. At any meeting of the members of the Corporation at which a majority is present in person, these bylaws may be amended or repealed by a three-fourths (3/4) vote of those present, provided the notice of the meeting sets forth the proposed amendment.

Section 16. Power to Elect and Appoint Officers

The Board of Directors shall elect a chairperson, vice-chairperson, secretary and treasurer. The Board shall have the power to appoint such other officers and agents as the Board may deem necessary for transaction of the business of the Corporation. The Board may remove any officer or agent whenever in the judgment of the Board the interests of the Corporation will be served thereby. The Board shall also have power to fill any vacancy in any office occurring for any reason whatsoever.

Section 17. Delegation of Powers

For any reason deemed sufficient by the Board, whether occasioned by absence or otherwise, the Board may delegate all or any of the powers and duties of any officer to any other officer or director, but no officer or director shall execute, acknowledge or verify any instrument in more than one capacity.

Section 18. Responsibilities of the Board

The duties and responsibilities of the Board of Directors shall be:

a. To review and revise the mission, goals and objectives of the Corporation **every two years**;
b. To establish policies and programs which are in accord with the guidelines established by the National Urban League;
c. To manage and control the property and affairs of the Corporation;
d. To assure responsibilities for providing for the adequate financing of the Corporation;
e. To engage the President/CEO to evaluate his or her performance **annually** and, when necessary, to terminate his or her employment in accordance with the practices, policies and standards of the National Urban League;
f. To adopt a budget for the Corporation **annually**;
g. To participate in evaluations as to its programs and performances in terms of criteria established by the National Urban League communications and directives **every three years**:

National Urban League Evaluation Criteria are as follows:

i. **Organization Soundness: An effective affiliate sustains the mission of the Urban League movement by conducting its business consistent with the requirements, policies, and standard of the National Urban League.**

ii. **Organization Vitality: The affiliate board measures and promotes increasing racial/ethnic presence and participation at all policy and operational levels.**

iii. **Implementation of Mission: An effective Urban League ensures that the Urban League programs are delivered to the diverse population segments community.**

h. To have an annual evaluation of the effectiveness of the Board and its committees;
i. To provide continuity of relationship between Corporation and the National Urban League;
j. To be knowledgeable of the Corporation's mission, goals, objectives, bylaws, policies and procedures and the Terms of Affiliation and relationship with the National Urban League;
k. Directors must be due-paying members of the Corporation.

Article 5 section 18 revised on_December 12, 2006

ARTICLE VI. COMMITTEES

Section 1. Terms of Office and Procedure of Committee

All committees' chairpersons with the exception of the Executive Committee, over which the Chairperson of the Board presides, shall be appointed the Chairperson of the Board and shall be a member of the Board. Each committee shall not consist of less than one (1) Board member and not less than three (3) persons including the Board Member. Unless otherwise determined by the Board, the members of all committees except the Executive Committee shall hold office from the date of appointment or election to the next Annual Board Meeting and the election and qualification of their successors, except that any member of a committee be absent from three (3) consecutive meetings thereof without being excused by the chairperson of the committee shall be deemed to have resigned.

The Chairperson of the Committee shall fill vacancies in the membership of any committee with the concurrence of the Chairperson of the Board. A majority of members of such committee shall constitute a quorum and the act of a majority of a quorum present at the meeting shall constitute the act of the committee. Meetings of each committee may be called by its own chairperson or by the Chairperson of the Board or by any two (2) members of such committee of such committee on two (2) business days notice.

The Executive Committee shall cause minutes to be kept of its meetings, which minutes shall be submitted to the Board at its next scheduled meeting. Except herein provided, each committee, shall have the power to adopt its own rules or procedure.

Any action required or permitted by any committee may be taken without a meeting if all the members of the committee consent in writing to the adoption of a resolution authorizing the action.

Section 2. Committees

The Board of Directors shall by resolution adopted by a majority of the entire Board designate from among directors the following standing committees of the Board; each constituting of three or more Directors and each of which, to the extent provided in the resolution or in these bylaws, shall have all the authority of the Board; except as limited by stature:

a) Executive Committee
b) Budget, Finance & Audit Committee

The Board of Directors may designate special committees of the Board, as it deems desirable. Special committees of the Board shall only have the powers specifically delegated to them by the Board and in no case shall have powers which are not authorized for standing committees by statute.

Committees, other than standing committees or special committees of the Board, whether created by the Board or by Members, shall be committees of the Corporation. Such committees may be elected or appointed in the same manner as officers of the Corporation. The members of such committees may be, but need not be, directors. Each Committee of the Board shall serve at the pleasure of the Corporation.

Section 3. Executive Committee

The Executive Committee shall consist of the elected officers, chairpersons of standing committees, and the immediate Past Chairperson. The Executive Committee, in an emergency, shall have all of the powers of the Board of Directors between meetings, except that the Executive Committee, as a body, cannot change any action taken by the Board of Directors or fill any vacancies on the Board. This delegation of authority to the Executive Committee shall not operate to relieve the Board, or any director thereof, of any responsibility imposed on him or her by the statutes of the State of Indiana.

This committee shall be responsible for presenting the Corporation's strategic/business plan to the Board of Directors.

The Chairperson of the Board, who is the chairperson of the Executive Committee, or any two (2) members of the Executive Committee, may call meetings and three (3) members shall constitute a quorum. The Executive Committee shall be responsible for the annual evaluation and salary review for the President/CEO of the Corporation. In addition to such other committees as the Board and the Executive Committee may from time to time authorize or appoint, there shall be the following standing committees chaired by a director and serviced by the President/CEO or his/her designee, to carry out specific functions and report to the Board:

a) Executive
b) Budget, Finance & Audit
c) Board Development
d) Human Resource
e) Program and Planning
f) Public Relations

Section 4. Budget, Finance & Audit Committee

The Budget and Finance Committee shall consist of not less than three (3) persons, including the Treasurer and all members must be members of the Board of Directors. The Treasurer shall be the chairperson of this committee. This committee shall review the annual budget and any revisions; review monthly financial statements of the satellite offices; review the annual audit; review and determine investment policy; determine, review and evaluate fund raising and fund development efforts as defined by the Board of Directors; assist staff in the development of a long range financial plan and financial policy for the Corporation. Several subcommittees will also be a part of, and report to the Board of Directors through, this committee.

Section 5. Board Development Committee

This committee shall recommend persons nominated to the Board of Directors for election as Directors at the next Annual Meeting of the Members, and the Board of Directors shall send a list of such nominees to all Members in advance of the Annual Meeting. The Board Development Committee should also recommend persons to nominate for election of officers and chairman to the Annual Board of Directors Meeting, and shall submit a list of such nominees to the Board at such meeting. The Board Development Committee shall present a slate for vacancies occurring on the Board of Directors between Annual Meetings. The Board Development Committee shall review and recommend new Board Members; review involvement of existing Board Members; implement a Board Development Policy; plan and carry out orientation program for new Board Members. The Chairperson of the Board is not a member of this committee, ex officio or otherwise.

The Board Development Committee shall also be responsible for compliance with and revisions of the Articles of Incorporation and bylaws. This committee shall be responsible for reviewing the bylaws, Terms of Affiliation and Delegation Policy of the National Urban League to ensure that the Corporation is in compliance. The Board Development Committee is responsible for overseeing the on-going relationship between the National Urban League and the Corporation

Section 6. Human Resource Committee

With the exception as to the President/CEO, this Committee shall be responsible for devising, implementing and revising the personnel practices of the Corporation and shall hear and report to the Board on any appeals from disciplinary or dismissal actions taken against any staff member. In carrying out its responsibilities, the Committee shall advise the Board on such specific matters as salaries, increments, tenure, pensions, hours, health and medical programs, safety and other matters which relate to establishing and maintaining good working conditions for the employees of the agency.

Section 7. Program and Planning Committee

The Program and Planning Committee shall monitor and establish policies for Board approval as to staff procedures in regards to the designated priorities by the Board of Directors, such as youth development, education, economic self-sufficiency and race relations. The Program and Planning Committee shall make recommendations on the Corporation's service delivery and staffing patterns; review new programs and make recommendations on implementation to the Board of Directors; insure that the Corporation adheres to national standards for service delivery; evaluate on an annual basis agency programs and services. .

Section 8. Public Relations Committee

This committee shall work with staff in meeting the Corporation's needs in area of recruiting volunteers and clients; shall work with the staff and Board of Directors in the area of public relations; review marketing plans and recruitment programs on an annual basis; assist staff with the production of publications and promotional materials.

Section 9. Fund Development Committee

This committee shall be responsible fund raising and increasing membership. The Fund Development Committee shall include at least one representative of the Guild.

ARTICLE VII. OFFICERS

Section 1. General

The officers of the Corporation shall be a Chairperson, a Vice Chairperson, a President, a Secretary a Treasurer and all other officers who may from time to time be elected by the Board of Directors. The officers, except the President, shall be elected from among the members of the Board of Directors.

Section 2. Election and Term of Office

The Board at its Annual Meeting shall elect the officers, with the exception of the President. The Board Development Committee shall make nominations. Any director present at the meeting may also make nominations. Vacancies may be filled or new offices created and filled at any meeting of the Board at which quorum is present.

Each officer shall hold office until the next Annual Meeting of the Board and until his or her successor shall have been elected, or until earlier death, resignation or removal, except as hereinafter provided.

Section 3. Chairperson

The Chairperson shall have general charge over the affairs of the Corporation and other officers, shall preside at the Meeting of the Members and the Board of Directors and shall perform such other duties as are provided in these bylaws and, in addition thereto, as the Board of Directors may from time to time determine.

The Chairperson shall sign all written contracts including grant agreements of the Corporation.

Section 4. Vice Chairperson

At the request of the Chairperson, or in the event of his or her absence or disability, the Vice Chairperson, at any time and from time to time may perform any and all duties of the Chairperson, and shall have other powers and perform such other duties as the Chairperson or Board may from time to time determine.

Section 5. President

The chief executive officer of the Corporation shall be the President, who shall have the responsibility of implementing the directives, decisions and policies of the Board pertaining to administration, personnel, programming, financing and public relations and shall generally promote, coordinate and supervise the programs of the Corporation. The President shall be appointed by the Board in accordance with the standards consistent with the purposes of the National Urban League.

The President shall have such powers and perform such duties as may be delegated and assigned to him or her by the Board at the time of his or her appointment or from time to time thereafter.

The President shall continue to serve at the pleasure of the Board of Directors or upon such terms in writing as the Board may determine at the time of his or her appointment or from time to

time thereafter.

Section 6. Secretary

The Secretary shall attend and provide that all minutes of all meeting of the Board. He or she shall have the responsibility for providing that notices required by these bylaws be issued. He or she shall also keep a record, containing the names, alphabetically arranged, of all persons who are Members of the Corporation, showing their places of residence. The Secretary shall also be responsible for the determination of persons eligible to vote at the Annual Meeting. The Secretary shall have responsibility for all corporate books, records and papers, any and all written contracts of the Corporation and shall be custodian of the corporate seal. The Secretary shall perform all such other duties as are incident to this office.

Section 7. Treasurer

The Treasurer shall keep a complete record of account, showing accurately at all times the financial condition of the Corporation. The Treasurer shall oversee all monies, notes, securities, and other valuables, which may from time to time come into the possession of the Corporation. The Treasurer shall be responsible for assuring that the Corporation is properly accounting for and handling all cash and other assets that come into the Corporation's possession. The Treasurer shall be responsible for assuring the immediate deposit of all funds of the Corporation in some reliable bank or other depository to be designated by the Board, and shall keep such bank account in the name of the Corporation. The Treasurer shall furnish at meetings of the Board, or whenever requested, a statement of the financial condition of the Corporation, shall make annual reports to the Board, and shall perform such other duties as these Bylaws may prescribe. The Treasurer may be required to post bond in the amount fixed by or with surety approved by the Board.

Section 8. Removal or Officer or Delegate

Any officer elected or appointed by the Board of Directors shall be subject to removal by the Board at any time if, in the judgement of the Board, such action is considered to be in the best interest of the League. In case if the absence of any officer or agent of the League, the Board of Directors may, without removal, delegate the powers and duties of such officer or agent to any other officer, agent or suitable person selected by the Board, for such period as the Board may deem proper, subject, however, to any limitations herein contained and only to the extent permitted by law.

Section 9. Compensation

No officer of the Corporation, with the exception of the President, shall receive any compensation for his or her services as such officer.

Section 10. Contracts with Board Members and Officers

No contract or other transaction between the Corporation and one or more of its directors, officers or employees, or between the Fort Wayne Urban League, Inc. and any other corporation, firm, association or other entity in which one or more of the directors, officer or employees of the Fort Wayne Urban League, Inc. or have a financial interest, shall either be void or voidable for that reason alone, or by reason alone that any such director, officer or employee is present at the meeting of the Board, or a committee thereof, which authorizes such contract or transaction, or that his or her or their votes are counted for such purpose: if the material facts as to such director's, officer's, or employee's interest in such contract or transaction and as to any such common board membership, officership, employment, or financial interest are disclosed in good faith or known to the Board, or committee, and the Board or committee authorizes such contract or transaction by a vote or votes of such interest of director, officer or employee; or if such contract or other employee's directorship, officership, employment or financial interest are disclosed in good faith or known to the directors entitled to vote thereon.

If there was no such disclosure or knowledge, or if the vote of such interested director, officer or employee was necessary for the authorization of such contract or transaction at a meeting of the Board or committee at which it was authorized, the Corporation my void the contract or transaction unless the party or parties was fair and reasonable as to the Corporation at the time it was authorized by the Board, a committee determining the presence of a quorum at a meeting of the Board or of a committee which authorizes such contract or transaction.

ARTICLE VIII. CORPORATE BOOKS, RECORDS AND DOCUMENTS

Section 1. Books and Records

The Corporation shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of its Board, and committees having any of the authority of the Board, and shall keep at the principal office a record giving the names and addresses of the board members entitled to vote. Any board member, or his agent or attorney may inspect all books and records of the Corporation for any proper purpose at any reasonable time.

Section 2. Execution of Documents

Unless otherwise provided by the Board, all contracts, grants, leases, commercial paper, bonds, deeds, mortgages, certificates of membership, and (without being limited by the foregoing) any other instrument in writing shall be signed by the board Chairperson, or the Chairperson's designee and attested by the Secretary or Treasurer.

Section 3. Contracts

The Board may authorize any officer or officers, agent or agents of the Corporation, in addition to the officers so authorized by these bylaws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances.

Section 4. Checks, Drafts, etc.

All checks, drafts, or orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Corporation, shall be signed by such officer or officers, agent or agents of the Corporation and in such manner as shall from time to time be determined by resolution of the Board.

Section 5. Deposits

All funds of the Corporation shall be deposited from time to time to the credit of the Corporation in such banks, trust companies, or other depositories as the Board may select.

Section 6. Gifts

The Board may accept on behalf of the Corporation any contribution, gift, bequest or devise for the general purpose or for any special purpose of the Corporation.

ARTICLE IX. AMENDMENTS TO BYLAWS

These bylaws may be amended, altered or replaced at any meeting of the Board called for that purpose by the affirmative vote of a two-thirds of all the directors present providing a quorum exists; provided that the text of the proposed amendments shall have been sent to all directors with the call for the meeting at least ten (10) days in advance of such meeting.

ARTICLE X. ACTIVITIES

The Corporation shall not engage in any activities for the purpose of or resulting in the private profit of any of its board members, officers, or employees or of any person who has given, devised, or bequeathed property to the Corporation, and no part of the net earnings of the Corporation shall inure to the benefit of any director, officer, or employee, or of any person who has given, devised or bequeathed property to the Corporation. This provision shall not prohibit the fair and reasonable compensation to directors and officers (not acting in that capacity) or employees for services actually rendered; nor shall it prohibit the Corporation from collecting any funds so long as the funds so raised do not inure to the profit of its directors, officers or employees.

ARTICLE XI. FISCAL YEAR

The fiscal year of the Corporation shall begin on the first day of January and end on the last day of December.

ARTICLE XII. DISSOLUTION

Upon the dissolution of the Corporation, but prior to the completion thereof and after the payment of and satisfaction of all its liabilities and obligations, all of the remaining assets owned or held by the Corporation shall be used, distributed or disposed of for one or more of the purposes enumerated in Article II of the Articles of Incorporation of this Corporation.

ARTICLE XIII. INDEMNIFICATION OF MEMBERS, DIRECTORS, OFFICERS AND EMPLOYEES

The Corporation shall indemnify any person made a party to any action, suit or proceeding by reason of the fact that he or she, his or her testator or interstate, is or was a board member, officer or employee of the Corporation or of any corporation which he served as such at the request of the Corporation against the reasonable expenses, including attorney's fees actually and reasonable incurred by him in connection with the defense of such action, suit or proceeding, or in connection with any appeal therein, except in relation to matters as to which it shall be adjudged in such action, suit or proceeding that such director, officer or employee is liable for negligence or misconduct in the performance of his duties. The Corporation may also reimburse to any such director, officer or employee the reasonable costs of settlement of any such action, suit or proceeding, if it shall be found by a majority of a committee composed of the Board not involved in the matter in controversy (whether or not a quorum) that it was to the interests of the Corporation and that such settlement be made and that such director, officer or employee was not guilty of negligence or misconduct. Such rights of indemnification and reimbursement shall not be deemed exclusive of any other right to which such director, officer or employee may be entitled apart from the provisions of this Article.

ARTICLE XIV. PARLIAMENTARY AUTHORITY

The current edition of Robert's Rules of Order governs this Corporation in all parliamentary situations that are not provided for in these by-laws. Roberts Rules of Order governs proceedings at all meetings of the members, Board, and of Committees of this Corporation unless suspended by two-thirds (2/3) majority of all members present and voting.

ARTICLE XV. AUXILIARY GROUPS

Section 1. Auxiliary Governance

The policies and programs of all auxiliary groups under the auspices of the Corporation shall be consistent with the goals of the Corporation. The Board has the power to establish an auxiliary; the Board has the power to dissolve an auxiliary.

Section 2. Guild

The Guild is an auxiliary of the Corporation. It is accountable to the Board of Directors. The Guild shall promote the purposes and objectives of the Corporation as stated in Article III. As an ex officio director of the Board, the Guild's President is entitled to vote.

ARTICLE XVI. DELEGATE MEMBERS

Section 1. The Delegate Assembly

The Corporation is an affiliate of the National Urban League, shall be represented at the Delegate Assembly of the National Urban League at its Annual Meeting, and its Annual Conference Meeting by a delegate member.

Section 2. Delegate Member

The delegate member shall be appointed from among the members of the Board of Directors who are not otherwise voting members of the National Urban League, Inc. An authorized officer of the local Board shall certify his or her appointment, as hereinafter provided.

A delegate member shall be appointed and certified no later than January 1st each year following the Annual Meeting.

ARTICLE XVII. CONFORMANCE

These bylaws shall conform to the substantive provisions of the bylaws of the National Urban League, Inc., and, in any even, shall not conflict with such bylaws.

Attachment 10. Statement of Assurances

This form must be signed by the duly authorized representative of the applicant and submitted with the Full Application. An application will be considered incomplete if it is not accompanied by the Statement of Assurances form signed by the applicant's authorized representative.

Statement of Assurances

The charter school agrees to comply with all of the following provisions: *(Read and check)*

☑ 1. A resolution or motion has been adopted by the charter school applicant's governing body that authorizes the submission of this application, including all understanding and assurances contained herein, directing and authorizing the applicant's designated representative to act in connection with the application and to provide such additional information as required.

☑ 2. Recipients operate (or will operate if not yet open) a charter school in compliance with all federal and state laws, including Indiana Charter Schools Law as described in all relevant sections of IC § 20-24.

☑ 3. Recipients will, for the life of the charter, participate in all data reporting and evaluation activities as required by the Indiana Charter School Board (ICSB) and the Indiana Department of Education. See in particular IC § 20-20-8-3 and relevant sections of IC § 20-24.

☑ 4. Recipients will comply with all relevant federal laws including, but not limited to, the *Age Discrimination in Employment Act* of 1975, Title VI of the *Civil Rights Act* of 1964, Title IX of the *Education Amendments of 1972*, section 504 of the *Rehabilitation Act* of 1973, Part B of the *Individuals with Disabilities Education Act,* and section 427 of the *General Education Provision Act.*

☑ 5. Recipients will comply with all provisions of the Non regulatory Guidance—Public Charter Schools Program of the U.S. Department of Education, which includes the use of a lottery for enrollment if the charter school is oversubscribed, as well as with applicable Indiana law. See also relevant sections of IC § 20-24.

☑ 6. Recipients shall ensure that a student's records, and, if applicable, a student's individualized education program as defined at 20 U.S.C. § 1401(14) of the *Individuals with Disabilities Education Act*, will follow the student, in accordance with applicable federal and state law.

☑ 7. Recipients will comply with all provisions of the *No Child Left Behind Act*, including but not limited to, provisions on school prayer, the Boy Scouts of America Equal Access Act, the Armed Forces Recruiter Access to Students and Student Recruiting Information, the Unsafe School Choice Option, the Family Educational Rights and Privacy Act (FERPA) and assessments.

☑ 8. Recipients will operate with the organizer serving in the capacity of fiscal agent for the charter school and in compliance with generally accepted accounting principles.

☑ 9. Recipients will at all times maintain all necessary and appropriate insurance coverage.

☑ 10. Recipients will indemnify and hold harmless the ICSB, the Indiana Department of Education, the State of Indiana, all school corporations providing funds to the charter school (if applicable), and their officers, directors, agents and employees, and any successors and

assigns from any and all liability, cause of action, or other injury or damage in any way relating to the charter school or its operation.

☑ 11. Recipients understand that the ICSB may revoke the charter if the ICSB deems that the recipient is not fulfilling the academic goals and/or fiscal management responsibilities outlined in the charter.

Signature from Authorized Representative of the Charter School Applicant

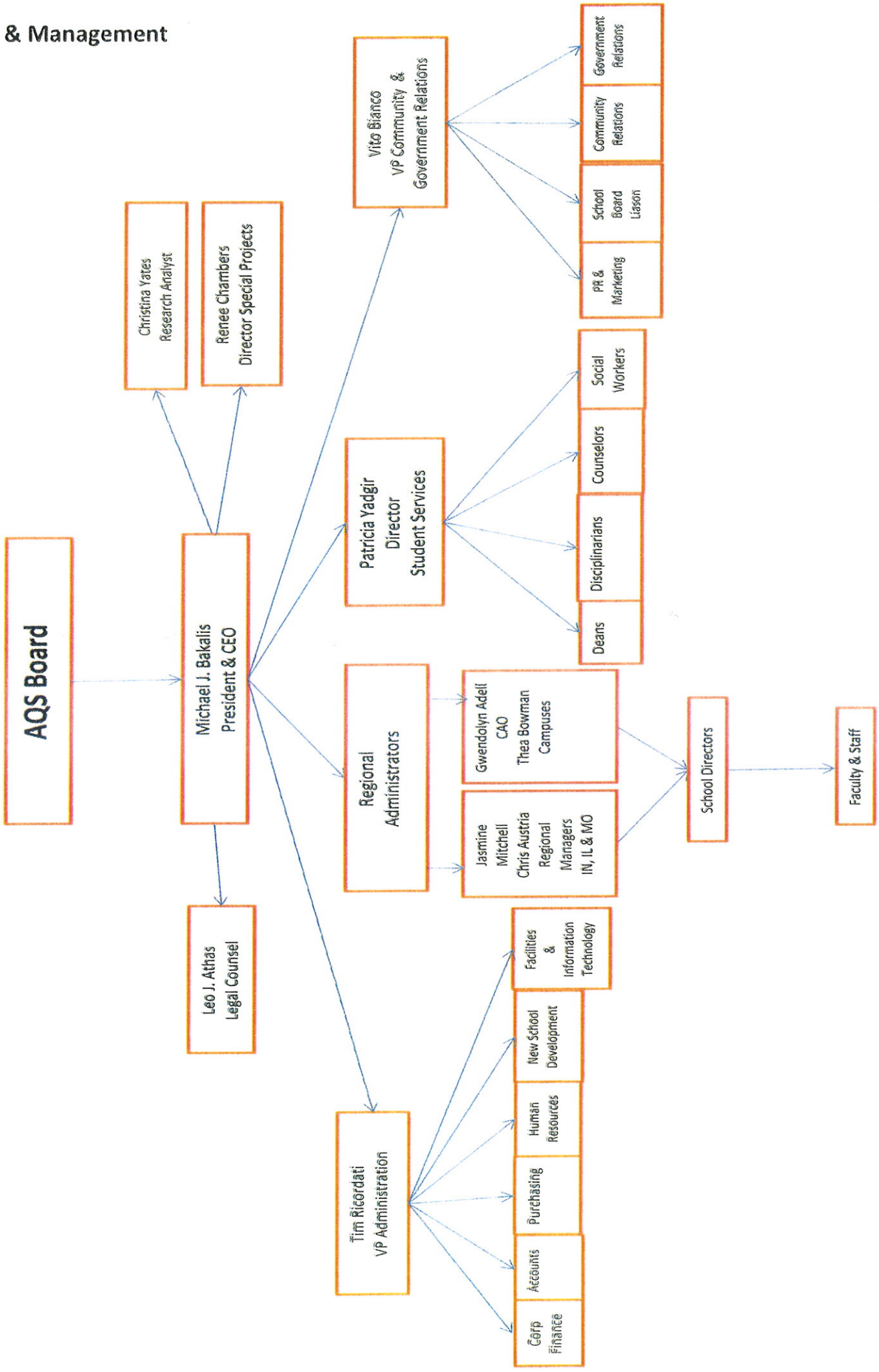
I, the undersigned, am an authorized representative of the charter school applicant and do hereby certify that the information submitted in this application is accurate and true to the best of my knowledge and belief. In addition, I do hereby certify to the assurances contained above.

Print Name and Sign	Date
Jonathan C Ray	10-27-11

Attachment 11. Organizational Charts

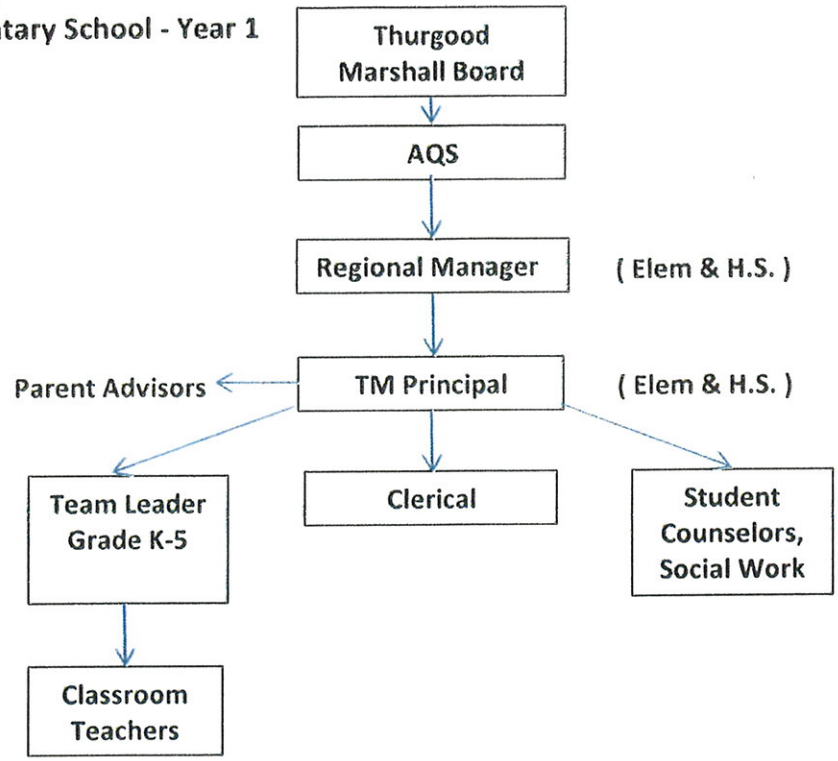
Governance & Management

11 - A)

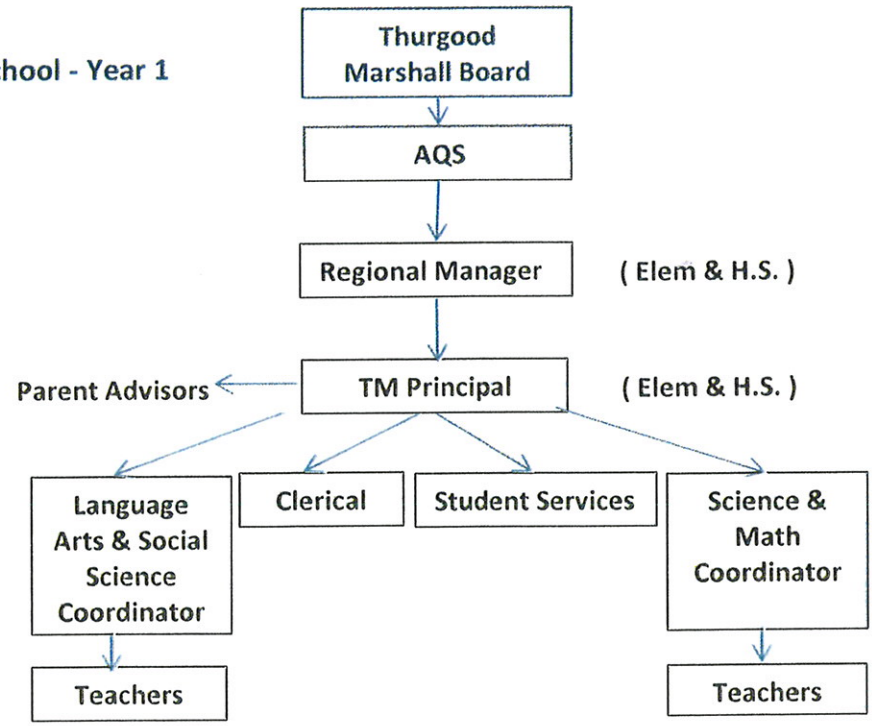


Attachment 11 - B)

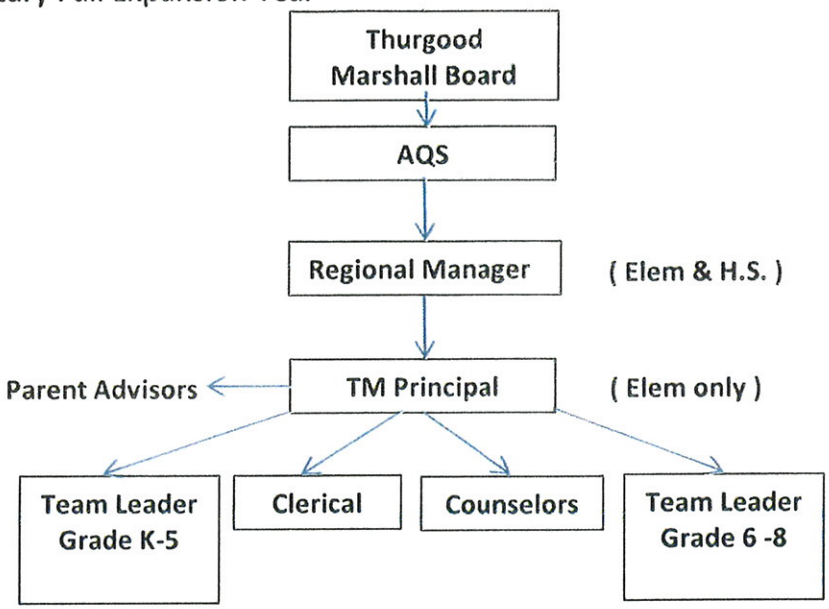
Elementary School - Year 1



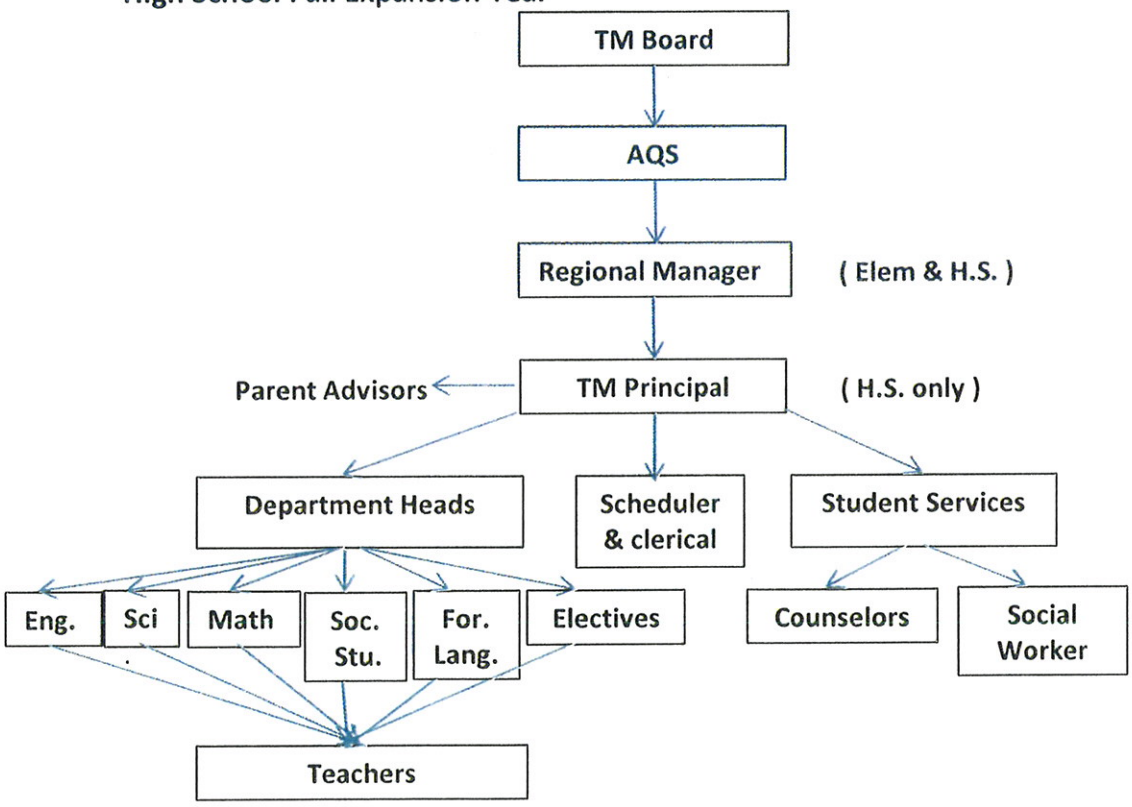
High School - Year 1



11 - C) **Elementary Full Expansion Year**



High School Full Expansion Year



The employees of the schools are AQS employees. AQS is accountable to the Thurgood Marshall Board for academic achievement, financial management, and facilities maintenance. In year one the school principal oversees the elementary and high school. By year four each school will have its own principal. The parent advisory council at each school is "advisory" and not policy making bodies. Policies for the schools can be made only by the Thurgood Marshall School board.

Attachment 12. Board Member Information

CHARTER SCHOOL BOARD MEMBER INFORMATION

(To be completed individually by each proposed charter school board member)

Serving on a public charter school board is a position of public trust and fiduciary responsibility. As a board member of a public school, you are responsible for ensuring the quality of the school program, competent stewardship of public funds, and the school's fulfillment of its public obligations and all terms of its charter.

As part of the application for a new charter school, the Indiana Charter School Board requests that each prospective board member respond individually to this questionnaire. Where narrative responses are required, brief responses are sufficient.

The purpose of this questionnaire is twofold: 1) to give application reviewers a clearer introduction to the founding group behind each school proposal in advance of the applicant interview, in order to be better prepared for the interview; and 2) to encourage board members to reflect individually as well as collectively on their common mission, purposes, and obligations at the earliest stage of school development.

Background

1. Name of charter school on whose Board of Directors you intend to serve:
   Thurgood Marshal Leadership Academy
2. Full name: Quinton H. Dixie, PhD

   Business Name and Address: Indiana-Purdue Fort Wayne
   Liberal Arts 13, 2101 East Coliseum Blvd, Fort Wayne, IN 46815
   Telephone No.: 260.481.5724
   E-mail address: dixieq@ipfw.edu

3. Brief educational and employment history. (No narrative response is required if resume and professional bio are attached.)
   X Resume and professional bio are attached.

4. Indicate whether you currently or have previously served on a board of a school district, another charter school, a non-public school or any not-for-profit corporation (to the extent not otherwise indicated in your response to Item 3, above).
   X Does not apply to me. ☐ Yes

5. Why do you wish to serve on the board of the proposed charter school?
   I want to be part of the expansion of educational opportunities in the Fort Wayne area.

6. What is your understanding of the appropriate role of a public charter school board member?
   Governance, not management.

7. Describe any of your previous experiences that is relevant to serving on the charter school's board (e.g., other board service). If you have not had previous experience of this nature, explain why you have the capability to be an effective board member.

I have served on a number of boards and commissions, including the grant review committee of the Fort Wayne Community Foundation, the Board of Public Safety, and the African/African American Historical Society

8. Describe the specific knowledge and experience that you would bring to the board.
   I am an educator with years of interest in public education.

School Mission and Program

1. What is your understanding of the school's mission and guiding beliefs?
   The school's mission is to provide superior education for minority and low-income youth in Fort Wayne.

2. What is your understanding of the school's proposed educational program?
   The program focuses on the liberal arts and critical inquiry.

3. What do you believe to be the characteristics of a successful school?
   A successful school is one that challenges young minds to question and engage in active learning.

4. How will you know that the school is succeeding (or not) in its mission?
   Through constant evaluation of the teachers and assessment of the students.

Governance

1. Describe the role that the board will play in the school's operation.
   The board will govern and hold the management company accountable.

2. Provide a forecast of where you see the school after its first year of operation and then again in four years.
   After the first year the demand will be so great tat a lottery will be necessary. In Four years our school will be one of the most sought-after educational options in the city.

3. What specific steps do you think the charter school board will need to take to ensure that the school is successful?
   Make sure we hire the right person to run the school and then stay in close relationship with the management company.

4. How would you handle a situation in which you believe one or more members of the school's board were acting unethically or not in the best interests of the school?
   We would handle it in accordance with the by-laws.

Disclosures

1. Indicate whether you or your spouse knows the other prospective board members for the proposed school. If so, please indicate the precise nature of your relationship.
   ☐ I / we do not know any such trustees. X Yes
   I work with Michael Spath. I know Jonathan Ray as a person who grew up in Fort Wayne like I did.

2. Indicate whether you or your spouse knows any person who is, or has been in the last two years, a school employee. If so, indicate the precise nature of your relationship.

XX☐ I / we do not know any such employees. ☐ Yes

3. Indicate whether you or your spouse knows anyone who is doing, or plans to do, business with the charter school (whether as an individual or as a director, officer, employee or agent of an entity). If so, indicate and describe the precise nature of your relationship and the nature of the business that such person or entity is transacting or will be transacting with the school.
   XX☐ I / we do not know any such persons. ☐ Yes

4. Indicate if you, your spouse or other immediate family members anticipate conducting, or are conducting, any business with the school. If so, indicate the precise nature of the business that is being or will be conducted.
   xx I / we do not anticipate conducting any such business. ☐ Yes

5. If the school intends to contract with an Education Service Provider or management organization, indicate whether you or your spouse knows any employees, officers, owners, directors or agents of that provider. If the answer is in the affirmative, please describe any such relationship.
   ☐ Not applicable because the school does not intend to contact with an education service provider or school management organization.
   xx I / we do not know any such persons. ☐ Yes

6. If the school contracts with an education service provider, please indicate whether you, your spouse or other immediate family members have a direct or indirect ownership, employment, contractual or management interest in the provider. For any interest indicated, provide a detailed description.
   ☐ N/A. xx I / we have no such interest. ☐ Yes

7. If the school plans to contract with an Education Service Provider, indicate if you, your spouse or other immediate family member anticipate conducting, or are conducting, any business with the provider. If so, indicate the precise nature of the business that is being or will be conducted.
   ☐ N/A. xx I / we or my family do not anticipate conducting any such business. ☐ Yes

8. Indicate whether you, your spouse or other immediate family members are a director, officer, employee, partner or member of, or are otherwise associated with, any organization that is partnering with the charter school. To the extent you have provided this information in response to prior items, you may so indicate.
   xx Does not apply to me, my spouse or family. ☐ Yes

9. Indicate any potential ethical or legal conflicts of interests that would, or are likely to, exist should you serve on the school's board. XX None. ☐ Yes

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Certification

I, Quinton H. Dixie, certify to the best of my knowledge and ability that the information I am providing to the Indiana Charter School Board as a prospective board member for Thurgood Marshall Leadership Academy Charter School is true and correct in every respect.

Signature

05/27/11

Date

CHARTER SCHOOL BOARD MEMBER INFORMATION

(To be completed individually by each proposed charter school board member)

Serving on a public charter school board is a position of public trust and fiduciary responsibility. As a board member of a public school, you are responsible for ensuring the quality of the school program, competent stewardship of public funds, and the school's fulfillment of its public obligations and all terms of its charter.

As part of the application for a new charter school, the Indiana Charter School Board requests that each prospective board member respond individually to this questionnaire. Where narrative responses are required, brief responses are sufficient.

The purpose of this questionnaire is twofold: 1) to give application reviewers a clearer introduction to the founding group behind each school proposal in advance of the applicant interview, in order to be better prepared for the interview; and 2) to encourage board members to reflect individually as well as collectively on their common mission, purposes, and obligations at the earliest stage of school development.

Background

1. Name of charter school on whose Board of Directors you intend to serve:
   Thurgood Marshall Leadership Academy
2. Full name: Alan R. Grinsfelder – retired architect

   Home Address: 2131 Forest Park Blvd.
   Fort Wayne, IN 46805

   Telephone No.: 260-483-6546
   E-mail address: grinsfem@yahoo.com

3. Brief educational and employment history. (No narrative response is required if resume and professional bio are attached.)
   x Resume and professional bio are attached.

4. Indicate whether you currently or have previously served on a board of a school district, another charter school, a non-public school or any not-for-profit corporation (to the extent not otherwise indicated in your response to Item 3, above).
   X Does not apply to me. ☐ Yes

5. Why do you wish to serve on the board of the proposed charter school?
   To assist young people achieve academic success and be the most that they can be.

6. What is your understanding of the appropriate role of a public charter school board member?
   To be available to help the school achieve its mission and goals. I would serve as a policy decision maker.

7. Describe any of your previous experiences that is relevant to serving on the charter school's board (e.g., other board service). If you have not had previous experience of this nature, explain why you have the capability to be an effective board member.

I have been involved with working with school children on a volunteer basis. This has been with the schoolchildren at the Fort Wayne Urban League's after school program and the Fort Wayne United Way's "Real Men Read" program.

8. Describe the specific knowledge and experience that you would bring to the board.
   I have served on the boards of several not for profit social service agencies. I have the leadership, strategic planning, and facilities management skills to assist the board.

School Mission and Program

1. What is your understanding of the school's mission and guiding beliefs?
   The Thurgood Marshall Academy will prepare students for careers in life through its liberal arts curriculum and guiding values.

2. What is your understanding of the school's proposed educational program?
   The administrator of the school's program (AQS) will use the Core Knowledge curriculum and Paidela Instruction methodology

3. What do you believe to be the characteristics of a successful school?
   Good teachers, motivated students, and involved parents.

4. How will you know that the school is succeeding (or not) in its mission?
   By reviewing the test results of the students, and periodically visiting the school for informational progress meetings.

Governance

1. Describe the role that the board will play in the school's operation.
   Oversite of the principal,faculty, and building condition.

2. Provide a forecast of where you see the school after its first year of operation and then again in four years.
   In the first year I see a lot of adjustment to get teachers and students working together. In four years I see things running smoothly and a growth in the school enrolment because of the success of the education offered.

3. What specific steps do you think the charter school board will need to take to ensure that the school is successful?
   Hiring a good principal, staff, and management company. Being available to assist the school staff in overcoming initial issues that are bound to come up.

4. How would you handle a situation in which you believe one or more members of the school's board were acting unethically or not in the best interests of the school?
   Address the matter directly at a board meeting and resolve it through a conflict resolution process.

Disclosures

1. Indicate whether you or your spouse knows the other prospective board members for the proposed school. If so, please indicate the precise nature of your relationship.
   ☐ I / we do not know any such trustees. X☐ Yes Through social and business contacts.

2. Indicate whether you or your spouse knows any person who is, or has been in the last two years, a school employee. If so, indicate the precise nature of your relationship.

x☐ I / we do not know any such employees. ☐ Yes

3. Indicate whether you or your spouse knows anyone who is doing, or plans to do, business with the charter school (whether as an individual or as a director, officer, employee or agent of an entity). If so, indicate and describe the precise nature of your relationship and the nature of the business that such person or entity is transacting or will be transacting with the school.
   X☐ I / we do not know any such persons. ☐ Yes

4. Indicate if you, your spouse or other immediate family members anticipate conducting, or are conducting, any business with the school. If so, indicate the precise nature of the business that is being or will be conducted.
   X☐ I / we do not anticipate conducting any such business. ☐ Yes

5. If the school intends to contract with an Education Service Provider or management organization, indicate whether you or your spouse knows any employees, officers, owners, directors or agents of that provider. If the answer is in the affirmative, please describe any such relationship.
   ☐ Not applicable because the school does not intend to contact with an education service provider or school management organization.
   X☐ I / we do not know any such persons. ☐ Yes

6. If the school contracts with an education service provider, please indicate whether you, your spouse or other immediate family members have a direct or indirect ownership, employment, contractual or management interest in the provider. For any interest indicated, provide a detailed description.
   X☐ N/A. ☐ I / we have no such interest. ☐ Yes

7. If the school plans to contract with an Education Service Provider, indicate if you, your spouse or other immediate family member anticipate conducting, or are conducting, any business with the provider. If so, indicate the precise nature of the business that is being or will be conducted.
   X☐ N/A. ☐ I / we or my family do not anticipate conducting any such business. ☐ Yes

8. Indicate whether you, your spouse or other immediate family members are a director, officer, employee, partner or member of, or are otherwise associated with, any organization that is partnering with the charter school. To the extent you have provided this information in response to prior items, you may so indicate.
   ☐ Does not apply to me, my spouse or family. X☐ Yes I am a member of the Fort Wayne Urban League

9. Indicate any potential ethical or legal conflicts of interests that would, or are likely to, exist should you serve on the school's board. X☐ None. ☐ Yes

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Certification

I, Alan R. Grinsfelder , certify to the best of my knowledge and ability that the information I am providing to the Indiana Charter School Board as a prospective board member for The Thurgood Marshall Charter School is true and correct in every respect.

Alan R. Grinsfelder

Signature

10/26/11

Date

CHARTER SCHOOL BOARD MEMBER INFORMATION

(To be completed individually by each proposed charter school board member)

Serving on a public charter school board is a position of public trust and fiduciary responsibility. As a board member of a public school, you are responsible for ensuring the quality of the school program, competent stewardship of public funds, and the school's fulfillment of its public obligations and all terms of its charter.

As part of the application for a new charter school, the Indiana Charter School Board requests that each prospective board member respond individually to this questionnaire. Where narrative responses are required, brief responses are sufficient.

The purpose of this questionnaire is twofold: 1) to give application reviewers a clearer introduction to the founding group behind each school proposal in advance of the applicant interview, in order to be better prepared for the interview; and 2) to encourage board members to reflect individually as well as collectively on their common mission, purposes, and obligations at the earliest stage of school development.

Background

1. Name of charter school on whose Board of Directors you intend to serve:
   Thurgood Marshall Leadership Academy - TMLA
2. Full name: Willis S. Clark

   Business Name and Address: No Business Name or Address
   Home address: 4101 West Hamilton Road S., Fort Wayne, IN, 46814
   Telephone No.: 260-625-3837
   E-mail address: willclarkfw@aol.com

3. Brief educational and employment history. (No narrative response is required if resume and professional bio are attached.)
   ☒ Resume and professional bio are attached.

4. Indicate whether you currently or have previously served on a board of a school district, another charter school, a non-public school or any not-for-profit corporation (to the extent not otherwise indicated in your response to Item 3, above).
   ☒ Does not apply to me. ☐ Yes

5. Why do you wish to serve on the board of the proposed charter school?
   I wish to support the creation and the development of an outstanding school that will not only provide excellent education to its students, but will also serve as an example of what is possible to achieve in the way of education.

6. What is your understanding of the appropriate role of a public charter school board member?
   Board members will provide oversight of the management for all aspects of the school, including finances, curriculum, achievement, and behavior. The board members will not engage in any aspect of the day to day operation of the school, with the exception of the hiring of the principal.

7. Describe any of your previous experiences that is relevant to serving on the charter school's board (e.g., other board service). If you have not had previous experience of this nature, explain why you have the capability to be an effective board member.
   I have been the chair of numerous not-for-profit boards, both on the local and state level. I have been the CEO of a $500 million division of Central Soya, and an Executive VP of that corporation.

8. Describe the specific knowledge and experience that you would bring to the board.
   Facilities and personnel management, goal setting and analysis, financial management.

School Mission and Program

1. What is your understanding of the school's mission and guiding beliefs?
   The mission of the TMLA is to partner with students, parents and the community to promote economic self-reliance, parity, power and civil rights through a college preparatory education that fully prepares students for college success and socially just citizenship.

2. What is your understanding of the school's proposed educational program?
   The school will have a K-12 program for all children; there will be a rigorous liberal arts education based on critical thinking, problem solving, relevance, and good character; the Core Knowledge Curriculum will be used for grades K-8, and the Indiana Core 40 Curriculum for grades 7-12. Paidiea principles will be used throughout.

3. What do you believe to be the characteristics of a successful school?
   High expectations; an outstanding principal; excellent teachers; consistent management, operation and discipline; a clean, neat, open, welcoming facility.

4. How will you know that the school is succeeding (or not) in its mission?
   From the progress made by the students, and by the attitudes dislayed by the students, the staff, and the parents.

Governance

1. Describe the role that the board will play in the school's operation.
   The board will provide oversight of all activities of the school, and will assure that all standards are being met.

2. Provide a forecast of where you see the school after its first year of operation and then again in four years.
   At the end of one year I would expect to see a happy, functioning school, with fully engaged students who are making good progress in their education. At the end of four years I would expect to see all of the principles of the school fully internalized by the students, staff and parents, and that the performance of the students would significantly surpass the educational norms for every grade level.

3. What specific steps do you think the charter school board will need to take to ensure that the school is successful?
   Hire an excellent principal. Establish with the principal the expectations for the school. Meet regularly to assess the operation of the school. Be supportive.

4. How would you handle a situation in which you believe one or more members of the school's board were acting unethically or not in the best interests of the school?
   Investigate the situation to make sure the facts are known, and are correct. If there is unethical behavior or behavior not in the best interests of the school occurring, the offending board member should be dismissed from the board by a majority vote of the board.

Disclosures

1. Indicate whether you or your spouse knows the other prospective board members for the proposed school. If so, please indicate the precise nature of your relationship.
   ☐ I / we do not know any such trustees. ☒ Yes I and/or my spouse have known all of the current potential board members through our volunteer activities in the community. There is no special relationship between me or my spouse and any board member.

2. Indicate whether you or your spouse knows any person who is, or has been in the last two years, a school employee. If so, indicate the precise nature of your relationship.
   ☐ I / we do not know any such employees. ☒ Yes Both I and my spouse know teachers and principals in the community, though we have no special relationship with any of them. Since there are as yet no employees of the TMLA, there is no relationship there.

3. Indicate whether you or your spouse knows anyone who is doing, or plans to do, business with the charter school (whether as an individual or as a director, officer, employee or agent of an entity). If so, indicate and describe the precise nature of your relationship and the nature of the business that such person or entity is transacting or will be transacting with the school.
   ☒ I / we do not know any such persons. ☐ Yes

4. Indicate if you, your spouse or other immediate family members anticipate conducting, or are conducting, any business with the school. If so, indicate the precise nature of the business that is being or will be conducted.
   ☒ I / we do not anticipate conducting any such business. ☐ Yes

5. If the school intends to contract with an Education Service Provider or management organization, indicate whether you or your spouse knows any employees, officers, owners, directors or agents of that provider. If the answer is in the affirmative, please describe any such relationship.
   ☐ Not applicable because the school does not intend to contact with an education service provider or school management organization.
   ☒ I / we do not know any such persons. ☐ Yes

6. If the school contracts with an education service provider, please indicate whether you, your spouse or other immediate family members have a direct or indirect ownership, employment, contractual or management interest in the provider. For any interest indicated, provide a detailed description.
   ☐ N/A. ☒ I / we have no such interest. ☐ Yes

7. If the school plans to contract with an Education Service Provider, indicate if you, your spouse or other immediate family member anticipate conducting, or are conducting, any business with the provider. If so, indicate the precise nature of the business that is being or will be conducted.
   ☐ N/A. ☒ I / we or my family do not anticipate conducting any such business. ☐ Yes

8. Indicate whether you, your spouse or other immediate family members are a director, officer, employee, partner or member of, or are otherwise associated with, any organization that is partnering with the charter school. To the extent you have provided this information in response to prior items, you may so indicate.
   ☒ Does not apply to me, my spouse or family. ☐ Yes

9. Indicate any potential ethical or legal conflicts of interests that would, or are likely to, exist should you serve on the school's board. ☒ None. ☐ Yes

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Certification

I, Willis S. Clark, certify to the best of my knowledge and ability that the information I am providing to the Indiana Charter School Board as a prospective board member for Charter School is true and correct in every respect.

Willis S. Clark

Signature

10/26/11

Date

CHARTER SCHOOL BOARD MEMBER INFORMATION

(To be completed individually by each proposed charter school board member)

Serving on a public charter school board is a position of public trust and fiduciary responsibility. As a board member of a public school, you are responsible for ensuring the quality of the school program, competent stewardship of public funds, and the school's fulfillment of its public obligations and all terms of its charter.

As part of the application for a new charter school, the Indiana Charter School Board requests that each prospective board member respond individually to this questionnaire. Where narrative responses are required, brief responses are sufficient.

The purpose of this questionnaire is twofold: 1) to give application reviewers a clearer introduction to the founding group behind each school proposal in advance of the applicant interview, in order to be better prepared for the interview; and 2) to encourage board members to reflect individually as well as collectively on their common mission, purposes, and obligations at the earliest stage of school development.

Background

Name of charter school on whose Board of Directors you intend to serve:

Thurgood Marshall Leadership Academy

1. Full name: Dr. L. Michael Spath

   Business Name and Address: 5615 Old Mill Road, Fort Wayne, IN 46807

   Telephone No.: 260-456-8920

   E-mail address: Lmspath@msn.com

2. Brief educational and employment history. (No narrative response is required if resume and professional bio are attached.)

   [XX] Resume and professional bio are attached.

3. Indicate whether you currently or have previously served on a board of a school district, another charter school, a non-public school or any not-for-profit corporation (to the extent not otherwise indicated in your response to Item 3, above).

   [XX] Does not apply to me. [ ] Yes

4. Why do you wish to serve on the board of the proposed charter school?

   I am committed to the ideals and values of the Thurgood Marshall Leadership Academy. As a resident of the city of Fort Wayne, IN, I see an overwhelming need for such a school in the targeted neighborhood, which is presently being underserved by the local public schools. I have the gifts necessary to serve on the board.

5. What is your understanding of the appropriate role of a public charter school board member?

   The roles include, among others:

   To oversee the policies that directly affect the operations of the school.

   To approve the hiring of the principal of the school.

   To advocate for the school and all its activities in the community.

   To assure the highest quality instruction, professional behavior, and positive environment at the school.

6. Describe any of your previous experiences that is relevant to serving on the charter school's board (e.g., other board service). If you have not had previous experience of this nature, explain why you have the capability to be an effective board member.

I have taught junior high mathematics and science (6 years) and high school mathematics (12 years) in private high schools in St. Louis, MO. While in Fort Wayne, in addition to my position on the Indiana University Purdue

University Religious Studies faculty, I also am the Executive Director of a 501(c)3 not-for-profit organization, as well as the leader of an interfaith affiliation of nine different religious traditions in the community. I should also add here that I am particularly close to the local Muslim Amir and Khateeb; the local Muslim mosque is made up of a significant number of immigrants who live in the targeted school community. Finally, I am the Vice-Chair of the Board of the Fort Wayne Urban League, and a member of the Education Committee, so I have been integrally involved in supporting the Urban League's educational programs with children.

In addition to my high school teaching experience, I was a part of three departmental (Mathematics) evaluations and North Central Association evaluations at the high school level, and was a visiting accreditation consultant at a high school in St. Louis. We are presently writing an Internal Program Review document in the IPFW Department of Philosophy in which I am playing an active part.

I was also a Coordinator at Bishop DuBourg High School in St. Louis, MO. In this role, I functioned as an Assistant Principal and Class Sponsor for the Freshman Class (270 students) for two years. In this role, I interviewed, counseled with, provided discipline for, and offered support for students, and counseled with parents and students together when it was necessary. I chaired the Coordinator's Committee for a year when we rewrote the job description for the role of the Coordinator, in consultation with the Vice-Principal. As part of this expanded role, we also evaluated the relationship between classroom teachers and the Coordinator. Finally, in this role, I was responsible for the facilities of the "Freshman Floor," and dealt often with the Facilities Management people at the high school.

7. Describe the specific knowledge and experience that you would bring to the board.

See number 7.

School Mission and Program

1. What is your understanding of the school's mission and guiding beliefs?

The mission of Thurgood Marshall Leadership Academy (TMLA) is "to partner with students, parents and the community to promote economic self-reliance, parity, power and civil rights through a college preparatory education that fully prepares students for college success and socially just citizenship." The vision for TMLA is "to be the premier school in Southeast Fort Wayne and a model of educational excellence, accountable governance and community engagement for all of Allen County."

2. What is your understanding of the school's proposed educational program?

The Paideia educational program and curriculum involves the students in their learning and is based in a rigorous classical curriculum. It seeks to critically and creatively engage the students in formulating questions that in the classroom learning community they seek to solve/resolve and answer. As I understand it, it also is responsive to the needs of individual students while maintaining the highest of academic standards. I believe that the great strength of this pedagogical method is that it integrates traditional teaching of subject matter, a group learning process based in Socratic dialogue and discussion in a critical learning community, and the teacher-as-coach approach (also training students to be coaches for each other). The student will be evaluated both in terms of national standards but also, and equally important, according to his/her own competencies. Finally, because it teaches critical thinking skills as well as encourages teachers and all staff to be engaged in their own learning (and to be sharing that learning with the students), it encourages a life-long approach to learning.

3. What do you believe to be the characteristics of a successful school?

Students engaged with faculty in a creative learning environment, professional faculty engaged with their students, students proud of their school and "happy learners," critical thinking skills as a fundamental part of the learning process, students involved in extra-curricular activities in the arts and sports, exceptional test scores, and a high percentage of students accepted into colleges and universities.

4. How will you know that the school is succeeding (or not) in its mission?

A number of criteria will be used:

How eager are the students to come to school? What is the attendance rate?

How much are the parents involved?

How are the students growing in their learning based upon their own competencies (as measured at the beginning and then throughout the year)?

How do the students compare on standardized testing?

What is the percentage of students accepted into colleges and universities? How many receive scholarships for their college education?

Are the students "happy learners"?

Governance

1. Describe the role that the board will play in the school's operation.

There will be a founding board that will transition into a governing board. I have offered to serve on both boards. As I understand it, we will be looking for and approving the site/property of the school (which will include construction, renovation, and other property issues in getting the school ready for instruction), integrally involved in the hiring of the principal, setting policies for the implementation of the curriculum and professional behavior of the faculty, and instruction of the students, and then transitioning into the board's proper oversight role internally, and then advocacy role for the school in the community.

2. Provide a forecast of where you see the school after its first year of operation and then again in four years.

The plan is to establish the Thurgood Marshall Leadership Academy as one of the premiere academic institutions in Allen County. We hope that its reputation will become known throughout Allen County, where representatives from other charter schools in the region (as well as traditional schools) will come to see and learn from its success (as we did with various schools). We want the students' and parents' stories to be those of "happy learners" and families, an engaged learning community of teachers, students, and parents together. We hope for an engaged larger community of business, religious, and political leaders in support of the school. This would be a good start for where I see the school in the near future. We also hope to grow the school over a period of four years so that what began as a K-5, and 9th grade, will become a fully-integrated K-12 school. My own personal dream is that every student be involved in at least one extra-curricular activity, be it a club, in the arts, or in sports.

3. What specific steps do you think the charter school board will need to take to ensure that the school is successful?

It would include the following:

Making sure that the facilities are clean and ready

Hiring the best possible (visionary, strong yet student-oriented, creative, motivating) principal possible

Supporting the principal in the hiring of the best possible (see above) teachers possible

Being the most ardent supporters and advocates for the school in the community

Connecting the school to community leaders (religious, business, political, etc.)

4. How would you handle a situation in which you believe one or more members of the school's board were acting unethically or not in the best interests of the school?

This would be something about which I would first talk with the board member directly and privately, expressing my concern and seeking to clarify the information and my own understanding. Then, if necessary, that is, if it is something that is not due to my misunderstanding but indeed, as the question says, the individual is "acting unethically or not in the best interests of the school," then it would have to become a board member (in executive session, possibly) to handle together as a board. The best interests of the school, that is, the best interests of the children and the entire school family, must take precedence over everything else.

Disclosures

1. Indicate whether you or your spouse knows the other prospective board members for the proposed school. If so, please indicate the precise nature of your relationship.

   ☐ I / we do not know any such trustees. ☒ Yes

   In one case, a colleague at Indiana University Purdue University Fort Wayne. In another case, a member of the same church. And finally, as Vice-Chair of the Board of the Fort Wayne Urban League I know the members of the board in a professional capacity.

2. Indicate whether you or your spouse knows any person who is, or has been in the last two years, a school employee. If so, indicate the precise nature of your relationship.

   ☒ I / we do not know any such employees. ☐ Yes

3. Indicate whether you or your spouse knows anyone who is doing, or plans to do, business with the charter school (whether as an individual or as a director, officer, employee or agent of an entity). If so, indicate and describe the precise nature of your relationship and the nature of the business that such person or entity is transacting or will be transacting with the school.

   ☒ I / we do not know any such persons. ☐ Yes

4. Indicate If you, your spouse or other immediate family members anticipate conducting, or are conducting, any business with the school. If so, indicate the precise nature of the business that is being or will be conducted.

   ☒ I / we do not anticipate conducting any such business. ☐ Yes

5. If the school intends to contract with an Education Service Provider or management organization, indicate whether you or your spouse knows any employees, officers, owners, directors or agents of that provider. If the answer is in the affirmative, please describe any such relationship.

   ☐ Not applicable because the school does not intend to contact with an education service provider or school management organization.

   ☒ I / we do not know any such persons. ☐ Yes

6. If the school contracts with an education service provider, please indicate whether you, your spouse or other immediate family members have a direct or indirect ownership, employment, contractual or management interest in the provider. For any interest indicated, provide a detailed description.

   ☐ N/A. ☒ I / we have no such interest. ☐ Yes

7. If the school plans to contract with an Education Service Provider, indicate if you, your spouse or other immediate family member anticipate conducting, or are conducting, any business with the provider. If so, indicate the precise nature of the business that is being or will be conducted.

   ☐ N/A. ☒ I / we or my family do not anticipate conducting any such business. ☐ Yes

8. Indicate whether you, your spouse or other immediate family members are a director, officer, employee, partner or member of, or are otherwise associated with, any organization that is partnering with the charter school. To the extent you have provided this information in response to prior items, you may so indicate.

   ☒ Does not apply to me, my spouse or family. ☐ Yes

8. Indicate any potential ethical or legal conflicts of interests that would, or are likely to, exist should you serve on the school's board. [XX] None. [ ] Yes

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Certification

I, L. Michael Spath, certify to the best of my knowledge and ability that the information I am providing to the Indiana Charter School Board as a prospective board member for Thurgood Marshall Leadership Academy Charter School is true and correct in every respect.

Signature

26 October 2011
Date

CHARTER SCHOOL BOARD MEMBER INFORMATION

(To be completed individually by each proposed charter school board member)

Serving on a public charter school board is a position of public trust and fiduciary responsibility. As a board member of a public school, you are responsible for ensuring the quality of the school program, competent stewardship of public funds, and the school's fulfillment of its public obligations and all terms of its charter.

As part of the application for a new charter school, the Indiana Charter School Board requests that each prospective board member respond individually to this questionnaire. Where narrative responses are required, brief responses are sufficient.

The purpose of this questionnaire is twofold: 1) to give application reviewers a clearer introduction to the founding group behind each school proposal in advance of the applicant interview, in order to be better prepared for the interview; and 2) to encourage board members to reflect individually as well as collectively on their common mission, purposes, and obligations at the earliest stage of school development.

Background

1. Name of charter school on whose Board of Directors you intend to serve:
   Thurgood Marshall Fort Wayne Urban League
2. Full name: Jonathan C. Ray

   Business Name and Address: Fort Wayne Urban League
   Telephone No.: 260-745-3100
   E-mail address: jray@fwurbanleague.org

3. Brief educational and employment history. (No narrative response is required if resume and professional bio are attached.)
   X☐ Resume and professional bio are attached.

4. Indicate whether you currently or have previously served on a board of a school district, another charter school, a non-public school or any not-for-profit corporation (to the extent not otherwise indicated in your response to Item 3, above).
   X☐ Does not apply to me. ☐ Yes

5. Why do you wish to serve on the board of the proposed charter school?
   Education is a tried and true path to success and young people deserve a good quality education.

6. What is your understanding of the appropriate role of a public charter school board member?
   A public charter school is only valuable when it provides an excellent alternative to traditional public schools.

7. Describe any of your previous experiences that is relevant to serving on the charter school's board (e.g., other board service). If you have not had previous experience of this nature, explain why you have the capability to be an effective board member. We are committed to the process of building a high quality charter school.

8. Describe the specific knowledge and experience that you would bring to the board.
   I have 25 years of social service experience in urban communities in addition to the latter I hold a Masters degree in social work and an undergraduate degree in education.

School Mission and Program

1. What is your understanding of the school's mission and guiding beliefs?
   The mission is focused on supporting at-risk populations to be prepared educationally in the 21st century

2. What is your understanding of the school's proposed educational program?
   Thurgood Marshall focused on group learning with an enhanced parent involvement program.

3. What do you believe to be the characteristics of a successful school?
   Assisting children and parents to understand why investing in education is important.

4. How will you know that the school is succeeding (or not) in its mission?
   We will see change not only in academic outputs but a change in attitude.

Governance

1. Describe the role that the board will play in the school's operation.
   The Board is responsible for oversight.

2. Provide a forecast of where you see the school after its first year of operation and then again in four years.
   The first year will be dedicated to establishing a new educational culture. The next four years we will see improvement in academic skills.

3. What specific steps do you think the charter school board will need to take to ensure that the school is successful?
   Hold the school provider accountable and monitor the academic benchmarks and make necessary adjustments for success.

4. How would you handle a situation in which you believe one or more members of the school's board were acting unethically or not in the best interests of the school?
   Review the charter bylaws for direction.

Disclosures

1. Indicate whether you or your spouse knows the other prospective board members for the proposed school. If so, please indicate the precise nature of your relationship.
   x☐ I / we do not know any such trustees. ☐ Yes

2. Indicate whether you or your spouse knows any person who is, or has been in the last two years, a school employee. If so, indicate the precise nature of your relationship.
   x☐ I / we do not know any such employees. ☐ Yes
3. Indicate whether you or your spouse knows anyone who is doing, or plans to do, business with the

charter school (whether as an individual or as a director, officer, employee or agent of an entity). If so, indicate and describe the precise nature of your relationship and the nature of the business that such person or entity is transacting or will be transacting with the school.

x☐ I / we do not know any such persons. ☐ Yes

4. Indicate if you, your spouse or other immediate family members anticipate conducting, or are conducting, any business with the school. If so, indicate the precise nature of the business that is being or will be conducted.

   x☐ I / we do not anticipate conducting any such business. ☐ Yes

5. If the school intends to contract with an Education Service Provider or management organization, indicate whether you or your spouse knows any employees, officers, owners, directors or agents of that provider. If the answer is in the affirmative, please describe any such relationship.

   x☐ Not applicable because the school does not intend to contact with an education service provider or school management organization.

   ☐ I / we do not know any such persons. ☐ Yes

6. If the school contracts with an education service provider, please indicate whether you, your spouse or other immediate family members have a direct or indirect ownership, employment, contractual or management interest in the provider. For any interest indicated, provide a detailed description.

   ☐ N/A. x☐ I / we have no such interest. ☐ Yes

7. If the school plans to contract with an Education Service Provider, indicate if you, your spouse or other immediate family member anticipate conducting, or are conducting, any business with the provider. If so, indicate the precise nature of the business that is being or will be conducted.

   ☐ N/A. x☐ I / we or my family do not anticipate conducting any such business. ☐ Yes

8. Indicate whether you, your spouse or other immediate family members are a director, officer, employee, partner or member of, or are otherwise associated with, any organization that is partnering with the charter school. To the extent you have provided this information in response to prior items, you may so indicate.

   x☐ Does not apply to me, my spouse or family. ☐ Yes

9. Indicate any potential ethical or legal conflicts of interests that would, or are likely to, exist should you serve on the school's board. x☐ None. ☐ Yes

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Certification

I, Jonathan C. Ray, certify to the best of my knowledge and ability that the information I am providing to the Indiana Charter School Board as a prospective board member for Thurgood Marshall Charter School is true and correct in every respect.

Signature

10-27-11

Date

Attachment 13. Code of Ethics and Conflict of Interest

BOARD MEMBER CONFLICT OF INTEREST

The Board of Trustees, of **Thurgood Marshall Leadership Academy**, is committed to high ethical standards that secure the public's trust. Accordingly, Board members are expected to become familiar with and observe recognized, quality standards for conflict of interest.

A conflict of interest exists when a person has one or more personal, business, or financial interests or relationships which could cause a reasonable individual with knowledge of the relevant facts to question the school member's integrity or impartiality in his/her decisions.

For purposes of having a high standard regarding conflict of interest, the following shall apply:

1. No member of the Board will have any direct pecuniary interest in a contract with the charter school, or in the purchase or sale of any school property or equipment of the schools. This provision does not apply to compensation paid to a teacher employed by the charter school who also serves as a member of the board of trustees. In a particular circumstance and for good reason, the Board reserves the right to solicit paid services from a member when those services are not available elsewhere or are in the best interests of the school.

2. A member of the charter school Board of Trustees is prohibited from serving as a member of the board of employee or agent or a contractor with any entity with whom the charter school contracts, directly or indirectly, for professional services, goods, or facilities.*

3. Once appointed to the Board, a Board member is expected to disclose any personal, business, or financial relationship with vendors or applicants doing business or proposed to do business with the school.

4. Board members (and school officials) who make decisions about hiring, contracting, or selecting vendors should disclose if a potential conflict or an appearance of conflict exists.

5. A Board member must abstain from any discussion or vote regarding family members employed by the Board in any capacity,

6. No member of the Board will solicit any favor, gift, or other items of monetary value, improperly use school property, use his/her school board status for personal benefit, or make unauthorized promises or commitments on behalf of the school board.

Whether or not a Board member disqualifies him/herself from the decision at hand is based on that person's ability to be an impartial decision-maker.

CODE OF ETHICS

The **Thurgood Marshall Leadership Academy** Board of Trustees recognizes its role as overseers of public education commit to the following code of ethics.

Board members will:

- Recognize that the Board's function is the provision of education and strive to maintain a balance between fiscal responsibility and accountability for results,
- Uphold applicable federal and state laws and local ordinances,
- Uphold and promote policies of the Board,
- Preserve and protect the civil and human rights of all members of the school community
- Board members must assure that all actions and decisions are done to better serve students since this is the primary reason for the school's existence.
- Respect the confidentiality of information that is privileged, including all non-public session discussions
- Board members must maintain loyalty to the interests of the charter school's purpose and mission. This accountability supersedes the personal interest of any member.
- Avoid being placed in a position of conflict of interest and refuse to use his/her board position in any way for personal gain.
- Board members must help create and sustain an atmosphere in which controversial issues or different philosophical stances can be presented fairly and in which the dignity of each individual is maintained.
- Remember that each members is one of a team; strive for teamwork and respect four aspects of this role:

1. that Board decisions can only be transacted at official Board meetings,
2. that no member of the Board has individual authority and, therefore, cannot make unauthorized commitments on behalf of the Board
3. that each Board member should freely ask questions and give opinions and know that this involvement is valued and important,
4. that once the majority of the Board makes a decision in good faith, it is the decision of the Board, and
5. that Board members should support cohesiveness in the school's culture and not speak against any final decision that was reached in good faith.

Attachment 14. Education Service Provider (ESP) Documentation

AGREEMENT BETWEEN THE
THE FORT WAYNE URBAN LEAGUE, INC.
AND
THE AMERICAN QUALITY SCHOOLS CORPORATION

THIS AGREEMENT (the "Agreement") is executed as _____, 2011, by and between The American Quality Schools Corporation, an Illinois not-for-profit corporation ('AQS"), and the Fort Wayne Urban League (FWUL), an Indiana not-for-profit corporation, exempt from tax under I.R.C. 501 (c) (3). This Agreement shall be effective as of the date of contract execution.

1. Term. The term of this Agreement ("Term") shall commence on September 1, 2011 and end on June 30, 2017, unless terminated earlier in accordance with the terms and conditions set forth herein. The Term shall include five (5) school years, each commencing on or about August 15 and ending on or about the following June 30. However, notwithstanding the foregoing, in no event shall the Term extend beyond the term of the Charter granted to FWUL as it may be extended from time to time.

2. FWUL CHARTER SCHOOL

(a) Authorization. FWUL anticipates being granted a charter school (the "Charter" which term shall include the Charter and all Schedules thereto.) to organize and operate a charter school in Ft. Wayne, Indiana, pursuant to the Indiana Charter Schools Law, IC 20-5.5 (the "Charter Schools Law"). FWUL hereby agrees to consult with AQS before it agrees to any Charter amendment, which materially affects AQS. FWUL is governed by a Board of Directors (the "Board") which is responsible for overseeing the operations of FWUL and the Charter School. AQS shall provide the services contemplated by this Agreement to FWUL subject to FWUL's direction, oversight, and policies, and the requirements of the Charter, and the Charter Schools Law, to the extent applicable to such services. Nothing in this Agreement shall be construed to interfere with FWUL's duty to exercise its statutory, contractual, and fiduciary responsibilities governing the operation of the School. Furthermore, FWUL is deemed hereunder to retain the right to exercise its judgment in accepting or rejecting AQS' recommendations for policy, strategic planning, budgeting, and the educational program.

(b) Charter. AQS hereby expressly acknowledges that this Agreement is subject to the terms of the Charter and the Charter Schools Law. The Charter is hereby incorporated by reference and AQS agrees to comply with its terms and with all federal and state laws applicable to Charter Schools. Notwithstanding anything to the contrary contained herein, to the extent any provision of this Agreement is in conflict with the Charter, or with applicable law, the Charter, or applicable law shall supercede this Agreement, as the case may be.

(c) Contractual Relationship. FWUL will be authorized under the Charter and by law, to organize and operate a public charter school, and is vested with all powers necessary or desirable for carrying out its program, including but not limited to the power to contract for the services, equipment, and educational programs to be supplied by AQS. Acting under and in the exercise of such authority, FWUL hereby contracts with AQS, to the extent permitted by law, for the provision of educational services and the management and operation of the School, subject to the terms and conditions set forth in this Agreement and the Charter, and further subject to the overall oversight, monitoring, and supervision of FWUL.

(d) Authority. AQS, in performing its duties and obligations under this Agreement, shall have power and authority, consistent with federal and state law and subject to the other terms and conditions of the Agreement and the overall oversight, monitoring and supervision of FWUL, to take such actions as may be necessary or desirable to properly and efficiently operate the School on behalf of FWUL.

(e) Cost of Operating the School. AQS shall have no direct responsibility for the expenses of operating the School. FWUL hereby agrees that it shall be responsible for all such expenses. However, to the extent agreed hereunder, AQS shall pay School expenses, on behalf of FWUL, out of Operating Funds as provided in Section 9 of this Agreement.

(f) School Name. FWUL shall have the sole authority to name the School. The School shall be known as the Thurgood Marshal Leadership Academy.

(g) Initial Year and Purpose. The School will open for the 2012-2013 academic year during August, 2012. The purpose of the School is to provide parents and children in FWUL, Indiana with a high quality academic option within the public schools. The goal of the School is to create a school based on a rigorous curriculum that will allow children to succeed in high school and beyond. The School seeks to be a school which will have a pre-high school college preparatory program which combines academic achievement with leadership skills and opportunities. AQS agrees to operate the School in a manner which is consistent with the purpose and goals set forth in this Section and the Mission and Belief Statement and the Educational Goals set forth in Schedule One of the Charter.

(h) Admissions. Admission to the School shall be open to all Indiana residents in accordance with the Charter Schools Law. The marketing emphasis of the School will focus on Fort Wayne, Indiana and will be directed to a diverse population in the City of Ft. Wayne. AQS and FWUL agree that the School will engage in no policies which discriminate against students on account of race, gender, religion, national origin, ancestry or color.

(i) Recruitment and Marketing. AQS will conduct the recruitment campaign in accordance with Section 3.8 of the Charter and Section D-2 of Schedule One of the Charter. The marketing process will begin no later than one month after formal notification that the Charter has been signed by the Indiana Charter School Board and FWUL. The campaign will be conducted in consultation with FWUL Board.

3. FWUL's Responsibilities.

(a) School Facilities. AQS shall provide the services contemplated by this Agreement at property to be leased by FWUL (the "School Facilities"). FWUL shall lease the School Facilities under the terms and provisions of the Lease, attached hereto as Exhibit A. FWUL shall use to its best efforts to ensure that the School Facilities are suitable and appropriate for use as a school by the student population to be served at the site, and that such facilities are in compliance with all federal, state and local fire, safety, and building codes and requirements applicable to the School Facilities, including, to the extent applicable to the School Facilities, the abatement of environmental hazards and the requirements of the Americans with Disabilities Act. FWUL shall use its best efforts to see that the School Facilities are kept in good condition and repair for their intended use. FWUL shall also use its best efforts to ensure that the Lessor complies with its obligations under the lease.

(b) Furniture and Fixtures. Although FWUL shall retain legal possession of and access to the School Facilities at all times, AQS may enter the School Facilities to meet its obligations hereunder and may use the desks and other furniture, furnishings and other personal property included with and located at the School Facilities to educate students at the School.

(c) AQS Office at the School Facilities. AQS shall be provided with an office at the School Facilities.

4. AQS Responsibilities.

(a) School Operations. AQS shall provide the School and its students in grades K-5 and 9 initially, expanding to grades 6 and 10 in the Fall of 2013, to grades 7 and 11 in the Fall of 2014 to grade 8 and 12 in the Fall of 2015, with a complete educational program based on school management principles previously presented in writing to FWUL and included in Schedule One of the Charter, subject to the overall policy setting, strategic planning, budgeting, supervision, monitoring, and oversight of FWUL, and shall meet all requirements of the Charter Schools Law. AQS will provide the management and administrative services necessary to implement and operate its educational program at the School Facilities all as described in Schedule One of the Charter. AQS shall enroll students and provide programs only for the student age and grade ranges stated in Section D-1 of Schedule One of the Charter.

(b) School Calendar. The normal school year for the School will consist of approximately 190 instructional days, from mid August through mid June. The number of instructional days at the School will meet or exceed Indiana requirements. The normal school day shall he approximately seven, and one-half (7½) hours per day, Monday through Friday, except for Wednesday when dismissal shall be at 2 p.m. to allow for professional development of Faculty. AQS shall implement and comply with the school calendar and school day schedule guidelines set forth in Section D-1- D-5 of Schedule One.

(c) Curriculum Materials and Other Property. AQS shall employ the curriculum outlined in Section C-1 of Schedule One of the Charter subject to the oversight, monitoring, and supervision of FWUL. AQS shall be responsible for the provision of curriculum materials to be used at the School, including without limitation acquisition of curriculum materials from third parties to the extent necessary or appropriate.

(d) Pupil Performance Evaluation. AQS shall be responsible for and accountable to FWUL for the performance of students who attend the School. Said performance shall be measured in accordance with the principles set forth in Section C-5 of Schedule One of the Charter and the Charter Schools Law, and such other assessment strategies as may be agreed to in writing by AQS and FWUL.

(e) Reports to FWUL. Information on the performance of the School and its students shall be provided to FWUL in an annual year end report and such other reports as may be required by the Charter and the Charter Schools Law. In addition, AQS shall provide all information regarding the operation of the School and the students at such time and in such manner as FWUL shall reasonably request, including without limitation information relating to AQS' educational performance and the efficiency of the operation of the School during the school year.

(f) Transportation and Food Service. The School will not provide any formal transportation for students, unless directed by the board. AQS shall be responsible for providing, on behalf of FWUL, food service for the School in accordance with applicable law. All expenses in connection with food service and transportation shall be paid out of Operating Funds. If AQS and FWUL jointly agree that such food services are most efficiently provided by a subcontractor, FWUL shall subcontract directly with a municipality or a public or private subcontractor recommended by and with the consent of AQS for the provision of such food or transportation services.

(g) FWUL Charter School Board Meetings. The FWUL Charter School Board shall provide to AQS not less than five (5) business days prior written notice of all meetings of its Board of Directors (including, without limitation, telephonic and similar meetings). AQS shall send one representative and the Director of the School to each such meeting. Such AQS representatives shall he entitled to participate in all discussions at such meetings. However, such AQS representatives shall not be School Board members and accordingly shall not have any voting rights.

(h) School Facilities. AQS agrees that it will be responsible for the cleaning and routine maintenance of the School Facilities with funds for this purpose coming from Operating Funds.

5. Special Needs.

(a) Special Education. AQS shall provide special education services to students who attend the School in a manner that complies with federal, state, and local laws, and applicable regulations. AQS may subcontract all or any portion of such services to a public or private subcontractor.

(b) Other Special Student Services. FWUL and AQS shall work together to ensure compliance with the requirements of Individuals with Disabilities Act, Section 504 of the Rehabilitation Act, and the Americans with Disabilities Act. Services necessary to comply with such requirements shall be provided in a manner that complies with state and federal laws and applicable rules, regulations and policies. AQS may subcontract such services to a public or private subcontractor.

6. Property Ownership.

(a) FWUL Property. All property purchased for use at the School with FWUL or grant funds, including Operating Funds shall remain the property of FWUL, or be disposed of in accordance with the terms of the applicable grant, or the provisions of FWUL's By-laws.

(b) AQS Property. All property which has been purchased by AQS with its own funds, will remain the property of AQS.

(c) Teacher and Other Staff Property. All property owned personally and/or individually by the teachers, administrative and support staff shall remain the property of such individual teachers and staff. Such property includes, but is not limited to, albums, curriculum manuals, and personal mementos and other materials or apparatus that have been personally financed or personally developed by teachers or staff.

7. Facilities.

(a) Facilities Use. FWUL shall retain full possession of the School Facilities and shall have access to the School Facilities at any time for inspection or for any other reasonable purpose. FWUL shall use reasonable efforts not to allow such inspection to interfere with AQS' duties under the Agreement.

(b) Non-School Hours. During after-school, evening and weekend hours, AQS may request that FWUL make the School Facilities available for purposes other than the regular school instructional program in a manner consistent with FWUL policies, and FWUL will not unreasonably deny any such request.

8. Policies; Records; Waivers.

(a) Discipline Program. AQS shall maintain a safe and disciplined learning environment for students and teachers and shall implement and utilize the discipline program set forth in Section C- 6 of Schedule One of the Charter. AQS shall comply with all applicable federal and state laws concerning welfare, safety and health of students.

(b) Student Records. Except to the extent expressly waived by the State authorities, AQS shall comply with the Charter Schools Law, the Charter, and all applicable federal and state laws, concerning the maintenance and disclosure of student records. FWUL hereby designates employees of AQS as having a legitimate educational interest such that they are entitled to access to education records under 20 U.S.C. 1232g the Family Educational Rights and Privacy Act. AQS, its officers, and employees shall comply with the Family Educational Rights and Privacy Act at all times. AQS acknowledges that such records are property of FWUL, that AQS has no rights in such records whatsoever, that it shall maintain such records on behalf of FWUL and may use such records only in connection with its duties under this Agreement, and that it will follow FWUL's instructions in connection with such records.

(c) Charter School Records. The financial, educational, and other records of AQS related to the School, whether or not generated or maintained by AQS, are the property of FWUL. FWUL agrees that AQS shall be entitled to keep a copy of all such records. AQS acknowledges that such records are subject to copying and inspection to the same extent that records of a public school are, under the Indiana Access to Public Records Law (IC 5-14-3). AQS agrees that all School records shall be made available, upon reasonable request, at the School Facilities and except as permitted by the Charter or applicable law, AQS will not restrict access of FWUL, Marian University, or the public to such records. AQS further agrees that all financial and other records of AQS related to the School will be made reasonably available to FWUL's independent auditors and to the Indiana State Board of Accounts for the completion of audits required by law or by the Charter. Such records will be produced at the School Facilities.

9. Financial Matters.

(a) State Funding. FWUL shall comply with the requirements of the Charter and the Charter Schools Law for the purpose of receiving or maintaining its eligibility to receive from the relevant state and local Indiana authorities, the per pupil allowance for each student enrolled and in attendance at the School (the "State Revenues"). FWUL shall also comply, with the requirements to receive funds from other external sources, including but not limited to those listed in subsection (c) below. AQS shall provide such assistance to FWUL in the preparation or review of applications and reports as FWUL may request. FWUL shall permit AQS to review any such applications and reports prior to their submission.

(b) AQS Fees. FWUL or AQS on behalf of FWUL shall promptly apply for State Revenues and local tax revenues and shall remit to AQS eight percent (8%) of such State and Local Revenues, on a fiscal year ADM basis, in payment for the services that AQS agrees to render hereunder. Said fees shall be remitted five (5) days after receipt of any State Revenues by FWUL. The eight percent (8%) calculation of the preceding sentence shall not take into consideration revenues such as Title I, special education, gifted and talented, or other funding that, by terms of state or federal legislation or regulation, may only be used for direct services to students who qualify for (or whose status enables the school to qualify for) receipt of such funds.

(c) Operating Funds. All State Revenues, less the AQS fees provided for above and less the sum of: (i) two percent (2%) of the State Revenues which are payable to the Indiana Charter School Board (ICSB) pursuant to the Charter; and (ii) amounts budgeted by FWUL for its reasonable administrative expenses shall be "Operating Funds" and shall be used for the operation of the School. The calculation in clause (i) of the preceding sentence shall not take into consideration revenues such as Title I, special education, gifted and talented, or other funding that, by terms of state or federal legislation or regulation, may only be used for direct services to students who qualify for (or whose status enables the school to qualify for) receipt of such funds. Any funds retained by FWUL for its expenses, which are on hand at the end of FWUL's fiscal year, and which are not reasonably expected to be necessary for FWUL's expenses shall be paid into the School Operating Account (SOA) described in Section 9 (e) below.

(d) Compliance with External Source Funding. FWUL and AQS shall comply with all terms and conditions of any external source funding (e.g., federal and state funds designated for particular purposes such as Title I and special education) that are received pursuant to this Agreement. Such payments shall be expended by AQS solely on behalf of the designated students when so required by the funding source. Upon reasonable advance request, AQS shall provide evidence to FWUL that the School is in compliance with such requirements, and shall provide all reports, data, and information reasonably necessary for FWUL to meet any reporting requirements for such funding.

(e) Payment Schedule and School Operating Account. All revenues attributable to the School which are not: (i) payable to AQS as fees hereunder; (ii) payable to ICSB pursuant to the Charter; or (iii) retained by FWUL pursuant to Section 9(c) (ii), shall be paid by FWUL into FWUL's SOA within five (5) business days after its receipt of such funds. The SOA shall be opened at a Bank to be agreed upon by FWUL and AQS. The account shall be in the name of FWUL. FWUL shall direct the Bank to send a copy of all statements for such account to AQS. FWUL shall designate two officers of AQS, which officers shall be agreed upon by FWUL and AQS, to each have separate signature authority over the SOA. The funds in the SOA shall be expended for the operating expenses of the School, as provided herein and as provided for in the budget for the School. AQS shall pay all costs associated with operating the School from the SOA Account over which designated officers of AQS shall have signature authority.

(f) Budgets. For the 2012-2013 school years, AQS agrees to use its best efforts to comply with the budget and financial plan set forth in Section F-2 of Schedule One of the Charter. The annual budget for each subsequent year shall be submitted for approval by the 30th of June. If FWUL fails to give its approval, the parties will attempt to agree on a budget through negotiations. AQS expenditures in connection with the operation of the School shall not in the aggregate deviate materially from the submitted budget without notice to FWUL. If either party believes that the actual Operating Funds reasonably projected to be remitted to AQS during the fiscal year with respect to the School will fall below 95% of the fees projected in the budget, such party shall notify the other party in writing. AQS shall then promptly notify FWUL of its proposed budget amendments to adjust for such revenue shortfall. If FWUL disagrees with the proposed amendments, the parties will attempt to negotiate an agreed amendment.

(g) Monthly Financial Reports. AQS shall provide monthly reports on the School's finances to FWUL for review and approval, which shall include detailed statements of all revenues received, from whatever source, with respect to such School and detailed statements of all direct expenditures for services rendered to or on behalf of the School and students who attend such School, whether incurred on-site or off-site. Such reports will also include a comparison of the budget to actual expenditures and an explanation of any material variances. Such monthly management financial reports shall be delivered to FWUL no later than fifteen (15) business days following the close of each month. In addition, AQS shall prepare and deliver any other financial and other operational reports relating to the School which may be reasonably required pursuant to the Charter and the Charter Schools Law in accordance with the requirements thereof.

(h) Grant Applications. AQS shall have the right to apply for and receive grant money on its own or together with FWUL, and to retain any such funds for its use consistent with the terms of such grants; provided, that AQS will keep FWUL informed in writing of such applications and grants at the level of detail that FWUL reasonably requests. Any such monies received by AQS shall not reduce the fees due under the Agreement. No solicitation shall indicate that a contribution to AQS is for the benefit ICSB. Nothing contained herein shall be construed to prevent AQS from soliciting grants for other schools under its management or for its own purposes. All grants submitted for the benefit of the FWUL Charter School must be approved prior to their submission by the FWUL Charter School Board.

(i) Student Fees. Subject to the Charter, the Charter Schools Law and other applicable law, and subject to the overall direction, oversight and policies of FWUL, AQS only may charge tuition to students at School for extra services such as summer and before and after-school programs, preschool programs and other similar activities. No portion of a Kindergarten program, will be deemed a "pre-school" program for purposes of charging tuition under this section if the student's age and birthday meet the eligibility requirements for enrollment in Kindergarten under Indiana law.

(j) Marketing and Development Costs. Marketing and development costs paid out of Operating Funds shall be limited to costs specific to the School and shall not include costs related solely to other schools operated by AQS. To the extent that the same marketing and development materials are used by AQS for the benefit of the School and for other schools managed by AQS, AQS shall allocate a portion of the costs related to such materials to the School based on an allocation formula jointly agreed to by FWUL and AQS.

(k) Fiscal Agency. Notwithstanding the foregoing, FWUL shall, at all times, be the fiscal agent for the School.

10. Personnel.

(a) Personnel Responsibilities. AQS shall have the responsibility to determine staffing levels at the School and to select, evaluate, assign, discipline and transfer personnel consistent with Schedule E-2 of Schedule One of the Charter and with federal and state laws, rules, and regulations (unless waived by appropriate authorities). The responsibilities of the staff the School shall be as set forth in Section E-1 of Schedule One of the Charter.

(b) Selection of Director. AQS will have the authority, consistent with state law to select the director for the School, with final approval of the Board. AQS will supervise such director and hold her, him or them accountable for the success of the School. AQS and the director shall have authority to select and supervise the teachers and the non-instructional staff at the School.

(c) Employment Terms. All personnel working at the School shall be employees of AQS. AQS agrees that all individuals who teach in the School will be required to hold a license to teach in public school in Indiana under IC 20-6.1-3 or be in the process of obtaining such a license under the transition to teaching program and must complete the transition to teaching program no later than three (3) years after beginning to teach at the School. AQS agrees that all non-teaching personnel providing services for which licensure or certification is required shall have the appropriate license or certificate as required under Indiana Law. AQS agrees not to employ a teacher or administrator whose certification or license has been revoked. AQS will maintain copies of all licenses and certificates related to employees at the School on file at the School Facilities.

(d) Employee Salaries and Benefits, AQS shall pay for the salaries, fringe benefits, employment taxes and other employment related costs and expenses for all employees at the School with Operating Funds deposited in the School Operating Account by FWUL. AQS will provide teachers and staff with salary, health insurance, retirement benefits, liability insurance, and other benefits as provided in Section E-3 of Schedule One of the Charter. AQS shall provide a report to FWUL of the salaries and fringe benefits of all employees at the School on a schedule to be agreed to by FWUL and AQS.

(e) Training. AQS shall provide training in its methods, curriculum, program, and technology to all teaching personnel at the School prior to the initial opening of the School and thereafter on a regular basis. After the first year of operation, AQS shall provide training to new teaching personnel prior to the commencement of each school year. Such training may be held onsite or offsite, at locations selected by AQS. AQS shall also provide ongoing professional development programs throughout the school year.

(f) Personnel Policies.

(i) AQS shall comply with applicable federal and state laws, concerning employee welfare, safety and health, including, without limitation, the requirements of federal law for a drug free workplace.

(ii) AQS shall comply with all applicable federal and state laws and regulations concerning the maintenance and disclosure of employee records for School personnel.

(iii) AQS shall not illegally discriminate against any employee or applicant for employment on the basis of race, creed, color, sex, national origin, religion, ancestry, age, disability, marital status, citizenship, veteran status, or sexual orientation in its recruitment, selection, training, utilization, termination or other employment-related activities.

(g) Collective Bargaining Agreements. The employees of the School may organize and collectively bargain under IC 20-7.5. AQS agrees to comply with all provisions of IC 20-7.5 affecting School employees. Collective bargaining agreements must be approved both by AQS and FWUL and any such agreement shall prohibit strikes. If AQS and FWUL are unable to agree on any provision of a proposed collective bargaining agreement they shall submit the issue to arbitration under Section 17 (a).

(h) Criminal History Checks. AQS agrees that it will comply with applicable Indiana law and the provisions of the Charter concerning criminal history checks for staff and teachers it employs at the School.

11. Proprietary Information. Curriculum and other educational materials, including but not necessarily limited to, all copyright and other proprietary rights to all instructional materials, training materials, curriculum and lesson plans, teaching techniques or methods that were developed or copyrighted by AQS prior to September 1, 2010 and all improvements thereto, or that were developed by AQS after such date with funds that are not Designated Curriculum Funds (as defined below) shall be the property of AQS ("AQS Intellectual Property"). Curriculum or educational materials that (i) are both directly developed and paid for by FWUL; or (ii) were developed by AQS at the direction of FWUL with Operating Funds specifically dedicated to the development of curriculum or materials ('Dedicated Curriculum Funds") shall be the property of FWUL. AQS shall and hereby does grant FWUL a non-exclusive, perpetual, royalty free license to use the AQS Intellectual Property during the term of this

Agreement. Such license does not include the right to use, assign or sub-license such Intellectual Property. Nothing in this paragraph shall be construed to prevent a teacher from using lesson plans or other instructional material s/he has developed for his or her own use, in or outside of the School, regardless of the expiration or termination of the Agreement. Notwithstanding the foregoing, nothing set forth herein shall prohibit FWUL from making available to the public free-of-charge, consistent with the purposes and provisions of the Indiana Charter Schools Law and other applicable law, any Intellectual Property.

12. Representations of FWUL.

(a) Due Organization and Information. FWUL represents and warrants that it is an Indiana not— for—profit corporation duly organized and existing under the laws of the State of Indiana. FWUL warrants that the information it has furnished to AQS concerning the School finances, revenues, and student enrollment is, to its knowledge and belief are accurate and the latest information available at the time of the execution of the Agreement.

(b) Valid and Binding Obligation. FWUL represents and warrants that the Agreement constitutes a legal, valid, and binding obligation of FWUL enforceable in accordance with its terms.

13. Representations of AQS.

(a) Due Organization and Information. AQS represents and warrants that it is an Illinois not-for-profit corporation duly organized and existing under the laws of the State of Illinois. AQS represents that it has the authority under state law to execute, deliver and perform the Agreement, to incur its obligations provided for in the Agreement, and to contract with FWUL to provide the services set forth in the Agreement.

(b) Valid and Binding Obligation. AQS represents and warrants that the Agreement constitutes a legal, valid and binding obligation of AQS enforceable in accordance with its terms.

(c) Potential Conflicts. AQS represents and warrants that no member of the board of FWUL or the School, or employee of FWUL or the School, or their respective spouses or immediate family members have any ownership, employment, contractual, or management interest in AQS.

14. Legal Matters and Indemnification.

(a) Legal Representation, Costs, and Cooperation. Except as expressly provided herein or in connection with insurance coverage required to be provided in the Agreement by one party for the benefit of the other, each party shall be responsible for its

own legal representation and legal costs. Except where there is an actual or potential conflict of interest, FWUL and AQS shall fully cooperate with legal counsel for one another in connection with any legal claim asserted against either of them. Notwithstanding any other provision of the Agreement, neither party shall settle or compromise any claim against the other without the express written permission of that party.

(b) Indemnification.

(i) AQS shall indemnify and save and hold FWUL, its employees, officers, directors, subcontractors and agents harmless against any and all claims, demands, suits, costs, judgments, or other form of liability to third parties, actual or claimed, including reasonable attorneys' fees, occurring or allegedly occurring in connection with the operation of the School resulting from breach by AQS of its obligations under this Agreement or acts or omissions of AQS or by its employees, officers, directors, subcontractors, or agents. Upon timely written notice from FWUL, AQS shall defend the foregoing indemnities in any such action or proceeding brought thereon.

(ii) FWUL shall indemnify and save and hold AQS, its partners, employees, officers, directors, subcontractors and agents harmless against any and all claims, demands, suits, costs, judgments or other forms of liability to third parties, actual or claimed, including reasonable attorneys fees, occurring or allegedly occurring, in connection with the operation of the School resulting from breach by FWUL of its obligations under this Agreement or acts or omissions of FWUL or by its employees, officers, directors, subcontractors, or agents. Upon timely written notice from AQS, FWUL shall defend the foregoing indemnities in any such action or proceeding brought thereon.

(iii) AQS shall indemnify and hold the State of Indiana Charter Board (ICSB) and representatives harmless from all claims, demands, or liability, including attorney fees, and related expenses, on account of injury, loss or damages, including without limitation, claims arising from bodily injury, personal injury, sickness, disease, death, property loss or damage or any other losses of any kind whatsoever and not caused by the sole negligence of ICSB, which arise out of or are in any manner connected with acts or omissions of AQS in connection with the School's operations or which are incurred as a result of the reliance by ICSB or representatives upon information supplied directly or indirectly by AQS.

(iv) Each party shall give prompt written notice to the party required to of the assertion of any claim or the commencement of any litigation for which indemnification is sought and shall cooperate with the indemnifying party in the defense of the claim or litigation.

(c) No Waiver. The foregoing provisions shall not he deemed a relinquishment or waiver of all kind of applicable limitations of liability to third parties provided or available to any of the parties hinder applicable state governmental immunities laws.

(d) Survival. The provisions of this Section 14 shall survive any termination, expiration or cancellation of this Agreement.

15. Termination.

(a) FWUL Termination for Cause. FWUL may terminate the Agreement for cause prior to the end of the term specified in Section 1 of the Agreement, in accordance with the procedures set forth herein, for any of the reasons set forth in subparagraphs (i), (ii), (iii), or (iv) below.

(i) If AQS substantially breaches any of the material terms and conditions of the Agreement and fails to remedy such breach within ninety (90) days after receipt of written notice of such breach from FWUL.

(ii) If AQS files a petition in bankruptcy, is adjudicated bankrupt or files a petition or otherwise seeks relief under or pursuant to any bankruptcy, insolvency or reorganization statute or proceeding, or if a petition in bankruptcy is filed against it or it becomes insolvent or makes an assignment for the benefit of its creditors or a custodian, receiver or trustee is appointed for it or a substantial portion of its business or assets.

(iii) If there occurs an enactment, repeal, promulgation or withdrawal of any federal, state, or local law, regulation, or court or administrative decision or order which, after all possible appeals, results in a final judgment or finding that the Agreement or the operation of the School in conformity with the Agreement violates FWUL's responsibilities, duties or obligations under the state or federal constitutions, statutes, laws, rules or regulations, or any FWUL contract or agreement.

(iv) The following procedures shall apply to any termination pursuant to this Section 15 (a). FWUL shall give AQS written notice of its intent to terminate the Agreement at least ninety (90) days prior to the effective date of termination stated in the notice. The cause for termination shall immediately be submitted to FWUL's President and AQS' CEO, or their respective designees, for consideration and discussions to attempt to resolve the matter. If they are unable to resolve the matter, then termination shall become effective in accordance with FWUL's termination notice. Notwithstanding the foregoing, any termination will not become effective until the end of a school year unless there are unusual and compelling circumstances that justify the disruption to the educational program and the students caused by a mid-year termination. However, if the grounds for termination relate to a serious health, safety or educational risk to students, then notwithstanding any provision to the contrary set forth above, upon election by FWUL termination shall be effective immediately.

(b) AQS Termination for Cause. AQS may terminate the Agreement for cause prior to the end of the term specified in Section 1 of the Agreement, in accordance with the procedures set forth below, for any of the reasons set forth in subparagraphs (i), (ii), or (iii) below,

(i) If FWUL substantially breaches any of the material terms and conditions of the Agreement and fails to remedy such breach within ninety (90) days after receipt of written notice of such breach from AQS. For this purpose, a material breach may include, but is not limited to, failure to make payments as required by the Agreement unless the required payment is subject to reasonable dispute, or any other failure which undermines the purposes of the Agreement.

(ii) The enactment, repeal, promulgation or withdrawal of any federal, state, or local law, regulation, or court or administrative decision or order which has a material adverse effect on AQS' ability to operate a charter school in accordance with its budget.

(iii) The following procedures shall apply to any termination pursuant to this Section 15 (b) AQS shall give FWUL written notice of its intent to terminate the Agreement at least ninety (90) days prior to the effective date of the termination stated in the notice. The cause of termination shall immediately he submitted to FWUL's President and AQS' Chief Executive Officer, or their respective designees, for consideration and discussions to attempt to resolve the matter. If these representatives are unable to resolve the matter, then termination shall become effective in accordance with AQS' termination notice. Notwithstanding the foregoing, any termination will not become effective until the end of a school year unless there are unusual and compelling circumstances that justify the disruption to the educational program and the students caused by to a mid-year termination.

(c) Disposition of Fixed Assets upon Termination. Upon expiration or termination of the Agreement for any reason, FWUL shall have the right, subject to any limitations and/or conditions in loan or lease agreements to which AQS is a party, to acquire all, but not part, of the property and equipment owned by AQS and located in the School by paying AQS the "net depreciated value' of such property and equipment as reflected on the books of AQS, within thirty (30) days after the effective date of termination of the Agreement. AQS shall be allowed to remove and retain such property and equipment in the event that FWUL determines not to purchase it. AQS shall restore the School Facilities after removing equipment to the condition that existed prior to such removal.

(d) Remedies. Termination of the Agreement in accordance with Sections 15 (a) or (b) shall be the sole remedy for breaches of the Agreement except for any breach of any obligation to make monetary payments to the other party. Any monetary payments that are not paid within thirty (30) days after the due date will be

subject to interest at the rate of one percent (1%) per month. Notwithstanding the foregoing, nothing herein shall preclude any party from seeking a temporary and/or permanent injunction, or other equitable remedy, in the event of a breach hereof by the other party hereto or any person acting for or in concert with such party.

16. Insurance.

(a) Coverage. AQS shall secure on behalf of itself and FWUL and maintain at all times during the term of this Agreement the following insurance coverage for the School, FWUL, and AQS, as the case may be, with deductibles and coverage minimums as set forth in Schedule A. All premiums for such coverage shall be paid from Operating Funds.

(i) Real and personal property insurance covering all of the School's real and personal property, whether owned or leased, at replacement value;

(ii) General liability insurance;

(iii) Automobile insurance;

(iv) Workers' compensation insurance, as required by law;

(v) School leaders' legal/professional liability insurance;

(iv) Umbrella (excess liability) insurance; and

(vii) Employee dishonesty insurance.

(b) Carrier. The insurance must be obtained from a licensed mutual, stock, or other responsible company licensed to do business in the State of Indiana, acceptable to FWUL and ICSB. ICSB shall be listed on such insurance policies as an additional insured on insurance coverage listed in Subsections (ii), (v) and (vi) above. AQS shall have a provision included in all policies requiring notice to ICSB, at least thirty (30) days in advance of termination or non-renewal of any policy. In addition, AQS shall provide FWUL and ICSB with copies of (or certificates of insurance for) all insurance policies required hereunder.

(c) Change of Carriers. When changing insurance policies or carriers, AQS must provide copies of (or proposed certificates of insurance for) the proposed policies to FWUL and ICSB, at least thirty (30) days prior to the proposed change. AQS shall not cancel or modify the existing coverage without the prior approval of ICSB.

(d) Special Accident or Medical Coverage. In the discretion of AQS, the School may expend Operating Funds for payment of the cost of participation in an accident or medical insurance program to provide protection for pupils while attending school or participating in a school program or activity.

(e) Additional Coverage. AQS and FWUL acknowledge that other insurance policies and higher minimums may be required by ICSB depending upon academic offerings and program requirements.

(f) Coordination of Risk Management. The parties shall coordinate risk management activities with one another. This will include the prompt reporting of any and all pending or threatened claims, filing of timely notices of claim, cooperating fully with one another in the defense of any claims and complying with any defense and reimbursement provisions of state governmental immunity laws and applicable insurance policies. Neither party shall compromise, settle, negotiate or otherwise affect any disposition of any claim or potential claim asserted against it to the extent such claims are insured by or through the other party without the approval of the other party.

17. Miscellaneous.

(a) Alternate Dispute Resolution, The parties agree to cooperate in good faith in all actions relating to the Agreement, to communicate openly and honestly, and generally to attempt to avoid disputes in connection with the Agreement. If, nevertheless, a dispute should arise in connection with the Agreement, the parties agree to use their best efforts to resolve such dispute in a fair and equitable manner and without the need for expensive and time-consuming litigation. Except as otherwise set forth in Section 15 of this Agreement, in the event any dispute arises between FWUL and AQS concerning the Agreement, it shall be resolved in accordance with the alternate dispute resolution procedure that is set forth in Schedule B to the Agreement. All such dispute resolution proceedings shall take place in Chicago, Illinois, unless otherwise agreed by the parties.

(b) Force Majeure. Neither party shall be liable if the performance of any part or all of this contract is prevented, delayed, hindered or otherwise made impracticable or impossible by reason of any strike, flood, riot, fire, explosion, war, act of God, sabotage, accident or any other casualty or cause beyond either party's control, and which cannot be overcome by reasonable diligence and without unusual expense.

(c) Independent Contractor Status. The parties to the Agreement intend that the relationship between them created by the Agreement is that of an independent contractor, and not employer-employee. No agent, employee, or servant of AQS shall he deemed to be the employee, agent or servant of FWUL except as expressly acknowledged in writing by FWUL.

(d) Subcontracting. AQS reserves the right to subcontract any and all services specified in the Agreement to FWUL and/or to public or private subcontractors, as permitted by law. Notwithstanding the foregoing, AQS shall not subcontract the, management, oversight or operation of the teaching and instructional program

(e) No Third Party Beneficiary Rights. No third party, whether a constituent of FWUL or otherwise, may enforce or rely upon any obligation of, or the exercise of, or the failure to exercise any right of, FWUL or AQS in the Agreement. The Agreement is not intended to create any rights of a third party beneficiary.

(f) Amendments. The Agreement may be altered, amended, changed or modified only by agreement in writing executed by AQS and FWUL.

(g) Section Headings. The section headings shall not be treated as part of the Agreement or as affecting the true meaning of the provisions hereof the reference to section numbers herein shall be deemed to refer to the numbers preceding each section.

(h) Invalidity of Provisions of the Agreement. If, for any reason, any provision hereof shall be determined to be invalid or unenforceable, the validity and effect of the other provisions hereof shall not he affected thereby.

(i) Assignment. The Agreement shall not he assigned by either party without the prior written consent of the other party.

(j) No Waiver. No waiver of any provision of the Agreement shall be deemed or shall constitute a waiver of any other provision. Nor shall such waiver constitute a continuing waiver unless otherwise expressly stated.

(k) Survival. All representations, warranties and indemnities made herein shall survive termination, of the Agreement.

(l) Governing Law. The Agreement shall he governed, construed and enforced in accordance with the laws of the State of Indiana, without regard to the conflicts of laws principles thereof.

(m) Schedules and Exhibits. The parties agree to the terms and conditions of this Agreement and the Schedules and Exhibits attached hereto and incorporated herein by reference. The above described Schedules and Exhibits shall become incorporated herein and part of this Agreement effective as of the date the parties agree to the terms and conditions of such Schedules and Exhibits.

(n) Entire Agreement. This Agreement and the Schedules and Exhibits hereto shall constitute the full and complete agreement between the parties. All prior representations, understandings and agreements are merged herein and are superseded by this Agreement.

(o) Notices. All notices required or permitted by this Agreement shall be in writing and shall be either personally delivered or sent by nationally-recognized overnight courier, telecopy or by registered or certified U.S. mail, postage prepaid, addressed as set forth below (except that a party may from time to time give notice

changing the address for this purpose). A notice shall be effective on the date personally delivered, on the date delivered by a nationally-recognized overnight courier, on the date set forth on the receipt of a telecopy or facsimile, or upon the earlier of date set forth on the receipt of registered or certified mail or on the fifth day after mailing.

To FWUL at:
Ft Wayne Urban League
2135 South Hanna Street
Fort Wayne, Indiana 46803
Attention: Jonathan Ray

With a copy to:

To AQS at:
The American Quality Schools Corporation
850 West Jackson Blvd., Suite 275
Chicago, IL 60607
Attn. Dr. Michael J. Bakalis

With a copy to:
Leo J. Athas
General Counsel, AQS
850 w. Jackson Blvd., Suite 275
Chicago, Illinois 60601

DRAFT

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

Fort Wayne Urban League, Inc.

_____

By its:

The American Quality Schools Corporation, Inc.

_____

By its:

DRAFT

Exhibit A
Lease of the School Facilities

DRAFT

Schedule A
Insurance Requirements

1. Real and personal property

Within thirty (30) days from-the date of execution of the Charter, AQS shall submit to FWUL and the Indiana Charter School Board a schedule of values for the School Facilities and for the personal property therein, indicating replacement values.

No later than thirty (30) days prior to the commencement of operations of the School, the AQS shall provide evidence of coverage, either through its own policy, a policy of FWUL or a policy of the landlord of the School Facilities, for the real and personal property at replacement value.

General liability insurance is required. in the amount of $2,000,000 aggregate and $1,000,000 per occurrence, and shall have endorsements for the following: (a) coverage for employee benefit-plan administrators; (b) specialized professional liability coverage for persons such as nurses and athletic trainers; and (c) coverage for groups conducting school sponsored activities, such as parent teacher organizations, booster clubs, and student groups.

3. Automobile

Automobile insurance is required for any vehicle(s) owned or leased by AQS, the School or by FWUL for use at the School. Coverage shall be in an amount equal to the greater of the amount listed below or the amount required by Indiana law.

Liability	$1,000,000 aggregate/occurrence
Medical	$5,000 per person per occurrence
Uninsured-motorist	$1,000,000
Underinsured motorist	$1,000,000
Property damage	$50,000
(Comprehensive maximum deductible	$500)
(Collision maximum deductible	$500)

4. School leaders/legal professional liability:

Fdn. Bd. of Dir. Errors & Omissions	$2,000,000 aggregate
	$1,000,000 per occurrence

5. Umbrella/excess liability

Umbrella excess liability insurance is required over the general liability policy, the automobile coverage, and the errors and omissions coverage for the board of directors in the amount of $2,000,000.

6. Employee dishonesty

   Bond covering the treasurer of FWUL in the amount of $25,000, and bonds or crime insurance for theft and embezzlement in the amount of $25,000 for other employees of FWUL handling money.

7. Workers compensation as required by law.

DRAFT

Schedule B

ALTERNATIVE DISPUTE RESOLUTION

(I) Any dispute under the Agreement shall be submitted to arbitration conducted in accordance with the Commercial Arbitration Rules ("Rules") of the American Arbitration Association ("AAA") except as amplified or otherwise varied hereby. The parties shall submit the dispute to the Northern Indiana regional office of the AAA and the situs of the arbitration shall be Northwest Indiana. A single arbitrator shall conduct the arbitration. The parties shall appoint the single arbitrator to arbitrate the dispute within ten (10) business days of the submission of the dispute. In the absence of agreement as to the identity of the single arbitrator to arbitrate the dispute within such time, the AAA is authorized to appoint an arbitrator in accordance with the Rules, except that the arbitrator shall have as his principal place of business the Northwest Indiana area.

(2) Anything in the Rules to the contrary notwithstanding, in any dispute seeking a monetary award, the arbitration award shall be made in accordance with the following procedure: Each party shall, at the commencement of the arbitration hearing, submit an initial statement of the amount each party proposes be selected by the arbitrator as the arbitration award ("Settlement Amount"). During the course of the arbitration, each party may vary its proposed Settlement Amount. At the end of the arbitration hearing, each party shall submit to the arbitrator its final Settlement Amount ("Final Settlement Amount"), and the arbitrator shall be required to select either one or the other Final Settlement Amounts as the arbitration award without discretion to select any other amount as the award. The arbitration award shall be paid within five (5) business days after the award has been made, together with interest from the date the dispute was submitted to arbitration at the rate often percent (10%) per annum. Judgment upon the award maybe entered in any federal or state court having jurisdiction over the parties.

State of Indiana
Office of the Secretary of State

CERTIFICATE OF AUTHORITY

of

THE AMERICAN QUALITY SCHOOLS CORPORATION

I, TODD ROKITA, Secretary of State of Indiana, hereby certify that Application for Certificate of Authority of the above Illinois Non-Profit Foreign Corporation has been presented to me at my office, accompanied by the fees prescribed by law and that the documentation presented conforms to law as prescribed by the provisions of the Indiana Nonprofit Corporation Act of 1991.

Indiana Secretary of State
Packet: 2010030200139
Filing Date: 03/01/2010
Effective Date: 03/01/2010

NOW, THEREFORE, with this document I certify that said transaction will become effective Monday, March 01, 2010.

In Witness Whereof, I have caused to be affixed my signature and the seal of the State of Indiana, at the City of Indianapolis, March 1, 2010.

TODD ROKITA,
SECRETARY OF STATE

2010030200139 / 2010030277910

Indiana Secretary of State
Packet: 2010030200139
Filing Date: 03/01/2010
Effective Date: 03/01/2010

APPLICATION FOR CERTIFICATE OF AUTHORITY OF A FOREIGN NONPROFIT CORPORATION

State Form 37066 (R6 / I-03) Corporate Form No. 364-4
Approved by State Board of Accounts 1996

IN SECRETARY OF ST. RECEIVED
2010 MAR -1 PM 1:46

TODD ROKITA
SECRETARY OF STATE
CORPORATIONS DIVISION
302 W. Washington St., Rm. E018
Indianapolis, IN 46204
Telephone: (317) 232-6576

Indiana Code 23-17-23-1 *et seq*

FILING FEE IS $30.00

INSTRUCTIONS: Use 8 1/2" x 11" white paper for attachments.
Present original and one (1) copy to address in the upper right corner of this form.
Please TYPE or PRINT.
Please visit our office on the web at www.sos.in.gov.
Applicant must submit a certificate of existence duly authenticated by the proper authority from corporation's domiciliary state.

APPLICATION FOR CERTIFICATE OF AUTHORITY OF A FOREIGN NONPROFIT CORPORATION TO TRANSACT BUSINESS IN THE STATE OF INDIANA

APPROVED AND FILED
SECRETARY OF STATE
IND.

The undersigned officer of The American Quality Schools Corporation

(hereinafter referred to as the "Corporation"), which exists pursuant to the provisions of Illinois as
(state or county)
amended, desiring to effectuate the admittance of the Corporation to do business in the State of Indiana, certifies the following facts:

Name of Corporation *(must be identical to name shown in Articles of Incorporation and Amendments thereto)*

The American Quality Schools Corporation

Street address of its registered office in Indiana	ZIP code
3401 W. 5th Ave. Gary, IN	46406

Name of the registered agent at the office

In the care of agent, Dr. Gwendolyn Adell

Street address of its principal office	ZIP code
850 W. Jackson Blvd., Ste. 275 Chicago, Il	60607

The date of incorporation in domiciliary state

April.21,1999

Period of duration

Perpetual

If the Corporation had been incorporated in Indiana, it would be a:

☒ public benefit corporation, which is organized for a public or charitable purpose;

☐ religious corporation, which is organized primarily or exclusively for religious purposes; or

☐ mutual benefit corporation *(all others)*.

(Continued on the reverse side)

Indiana Secretary of State
Packet: 2010030200139
Filing Date: 03/01/2010
Effective Date: 03/01/2010

ARTICLE IV - Corporate Officers

List the names and business addresses of the officers of the Corporation.

Name	Title	Address (street, city, state)	ZIP code
Michael Bakalis	President	850 W. Jackson Blvd. Chicago, IL	60607
Vito Bianco	Vice President	850 W. Jackson Blvd. Chicago, IL	60607
Vito Bianco	Secretary	850 W. Jackson Blvd. Chicago, IL	60607

Please attach additional sheets if necessary.

ARTICLE V - Board of Directors

The names and business addresses of the Board of Directors of the Corporation are as follows:

Name	Address (street, city, state)		ZIP code
Vito Bianco		850 W. Jackson Blvd. Chicago, IL	60607
Robert Yadgir		850 W. Jackson Blvd. Chicago, IL	60607
Desi Messerges		850 W. Jackson Blvd. Chicago, IL	60607
Michael Bakalis		850 W. Jackson Blvd Chicago, IL	60607

Please attach additional sheets if necessary.

ARTICLE VI

Indicate whether the Corporation has members. ☐ Yes ☒ No members

In witness whereof, the undersigned being the Vito Bianco, Vice President (Title) of said Corporation executes this Application for Certificate of Authority, and verifies subject to penalties of perjury, that the facts contained herein are true this _____ day of Feb 26, 2010.

Signature	Printed name
[signature]	Vito C. Bianco

Attachment 15. Staffing Chart

Expected Charter School Staffing Needs -- Year 1

Please fill in the expected positions along with salary and benefit estimates. Inser

Benefits Assumptions - Please describe how you calculated your benefits and wha

Payroll Taxes at 8%, Health/Life/Dental at 10% after 90 days, Est PERF at 6%, I

Position Description	Number of Staff Per Position	Average Salary for the Position	Total Salary
Director	1	80,000	80,000
			-
Team Leader	1	50,000	50,000
			-
Dean of Students	1	50,000	50,000
			-
Social Worker	1	36,000	36,000
			-
Counselor	0	-	-
			-
Librarian	0.5	40,000	20,000
			-
K Teacher	2	36,000	72,000
1 Teacher	2	36,000	72,000
2 Teacher	2	36,000	72,000
3 Teacher	2	36,000	72,000
4 Teacher	2	36,000	72,000
5 Teacher	2	36,000	72,000
			-
			-
			-
HS Science	1	38,000	38,000
HS English	1	38,000	38,000
HS Math	1	38,000	38,000
HS Social Studies	1	38,000	38,000
Spanish Teacher	0.5	34,000	17,000
Art Teacher	0.5	34,000	17,000
Music Teacher	0.5	34,000	17,000
P E Teacher	0.5	34,000	17,000
Computer Teacher	0.5	34,000	17,000
SPED Teacher	1	45,000	45,000
			-
Teacher Aide	3	22,000	66,000
Teacher Aide - SPED	1	25,000	25,000
			-
Administrative Assistant	1	26,000	26,000
Office Clerk	1	22,000	22,000
		-	-
Nurse	0.5	40,000	20,000
Security	1	36,000	36,000
Maintenance	0.5	30,000	15,000
TOTAL			1,160,000

Expected Charter School Staffing Needs -- Year 5

Please fill in the expected positions along with salary and benefit estimates. Inser

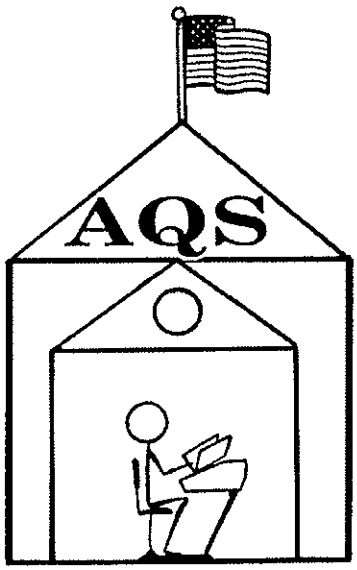
Benefits Assumptions - Please describe how you calculated your benefits and wha

Payroll Taxes at 8%, Health/Life/Dental at 16% after 90 days, Est PERF at 6%, I

Position Description	Number of Staff Per Position	Average Salary for the Position	Total Salary
Director	1	83,248	83,248
Director of HS Curriculum	1	56,106	56,106
Team Leader	2	52,030	104,060
Dean of Students	1	52,030	52,030
			-
Social Worker	1	37,462	37,462
			-
Counselor	2	37,091	74,182
			-
Librarian	1	41,212	41,212
			-
K Teacher	2	37,462	74,923
1 Teacher	2	37,462	74,923
2 Teacher	2	37,462	74,923
3 Teacher	2	37,462	74,923
4 Teacher	2	37,462	74,923
5 Teacher	2	37,462	74,923
6 Teacher	2	37,091	74,182
7 Teacher	2	36,724	73,447
8 Teacher	2	36,360	72,720
HS Science	2	39,543	79,086
HS English	3	39,543	118,629
HS Math	3	39,543	118,629
HS Social Studies	2	39,543	79,086
World Language	1	34,683	34,683
Spanish Teacher	2	35,030	70,060
Art Teacher	1.5	35,030	52,545
Music Teacher	1.5	35,030	52,545
P E Teacher	1	35,030	35,030
Computer Teacher	1	35,030	35,030
SPED Teacher	3	46,827	140,482
			-
Teacher Aide	6	22,893	137,360
Teacher Aide - SPED	3	26,015	78,045
			-
Administrative Assistant	1	27,056	27,056
Office Clerk	1	22,893	22,893
Copy Technician	1	20,606	20,606
Nurse	1	41,212	41,212
Security	1	37,462	37,462
Maintenance	1	30,909	30,909
TOTAL			2,329,539

Attachment 16. Personnel Policy

The American Quality Schools Corporation



No Excuses - Just Results

Employee Handbook 2011-2012

About this Handbook

The following pages contain information regarding many of the policies and procedures of The American Quality Schools Corporation (hereby referred to as AQS). This is not an employment contract and is not intended to create contractual obligations of any kind.
The purpose of this handbook is to familiarize employees with the philosophy, policies, procedures, and benefits of American Quality Schools (AQS). New employees should carefully review this booklet in its entirety upon receipt.

AQS values the many talents and abilities of its employees and seeks to foster an open, cooperative, and dynamic environment where employees and the company alike can thrive. If you would like further information or have questions about any of the policies and procedures outlined in this handbook, please bring them to the attention of your campus Director or your immediate supervisor.

The policies and procedures outlined in this handbook will be applied at the discretion of AQS, and AQS reserves the right to deviate from the policies and procedures of this handbook, or to withdraw or change them at any time. We will notify you when an official change in policy or procedure has been made.

Message from the President

I want to welcome all of you as colleagues in the American Quality Schools organization. AQS is a successful and growing educational management company. Because of the quality of people working here and because of their dedication and hard work, the reputation of AQS as an entity that successfully educates young peoples has grown throughout the Midwest.

We believe each employee is an individual who deserves our respect and a voice in giving direction to our organization and we welcome your suggestions as to how we can continually improve our operation.

This handbook outlines the rules and policies which currently govern the operation of American Quality Schools. Please take the time to review the contents so that you will be fully knowledgeable about the requirements we ask of you as well as the benefits and opportunities to which you are entitled. If you have any questions on the contents of this handbook, please feel free to ask your school Director or the AQS Director of Human Resources for clarification and assistance. I look forward to working with you in making this another successful academic year for our students and for you as a professional educator.

Michael J. Bakalis

Dr. Michael J. Bakalis
President, American Quality Schools

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AQS MISSION STATEMENT

The American Quality Schools Corporation believes in the innate capacity of every child including those with special needs, to succeed. This capacity is fostered through high academic and personal standards, respectful and orderly schools, a competent faculty and staff, involved parents, and managerial leadership. The AQS educational experience is designed to create a climate and culture of continuous improvement and a commitment to high and measurable standards of excellence.

DIRECTORY

Central Office
850 W. Jackson Blvd., Suite 275 ♦ Chicago, IL 60607
Phone: (312) 226-3355 ♦ Fax: (312) 226-1027
www.aqs.org

Name	Position
Dr. Michael Bakalis	President & CEO
Vito Bianco	Vice President Community & Government Relations
Dr. Timothy Ricordati	Vice President Administration
Dr. Gwendolyn Adell	Regional Manager
Leo Athas	General Counsel
Chris Austria	Regional Manager
Jaymce Banks	Part-Time – New School Development
Renee Chambers	Director of Special Projects
Valentino Colantuono	Director of Facilities & Information Technology
Toni Copeland	Administrative Assistant – Dr. Timothy Ricordati
Wendell Fair	Information Technology Specialist
Jeremy Garcia	Facilities Manager
Dawn Glascott	Director of Human Resources
Regina Gustin	Account Specialist
Peggy Horn	Account Specialist

Name	Position
Aaron Hull	Controller
Valerie Johnson	Corporate Finance Director
Kathie Kansfield	Consultant
Virginia Kobilca	Academic Consultant
Tifani Lyons	Account Specialist
Maria Martinez	Human Resources Administrative Assistant
Jasmine Mitchell	Regional Manager
Joanne Messerges	Director – Payroll & Purchasing
Marty Mulcahey	Facilities Manager
Josh Samuelson	Account Specialist
Gloria Shelton	Consultant
John Sobun	Information Technology Specialist
Wendy Stella	Executive Assistant – Dr. Michael Bakalis & Vito Bianco
Patty Yadgir	Director of Student Services
Christina Yates	Research Analyst

Schools

School	Address	Phone & Fax	Director
Illinois Schools			
Passages Charter School	1643 W. Bryn Mawr Ave. Chicago, IL 60660	(P) 773.433.3530 (F) 773.769.3229	Nicole Feinberg
Plato Learning Academy	5545 W. Harrison St. Chicago, IL 60644	(P) 773.413.3090 (F) 773.413.3095	Dr. Vanesa Scott-Thompson
Plato Learning Academy Middle School	116 N. LeClaire Ave. Chicago, IL 60644	(P) 773.673.5100 (F) 773.673.5105	
Indiana Schools			
Charter School of The Dunes	860 N. Lake St. Gary, IN 46403	(P) 219.939.9690 (F) 219.939.9031	Christine McKenzie
Discovery Charter School	800 Canonie Dr. Porter, IN 46304	(P) 219.983.9800 (F) 219.929.5723	Karen Poplawski
East Chicago Urban Enterprise Academy	1402 E. Chicago Ave. Chicago, IN 46312	(P) 219.392.3650 (F) 219.392.3652	Charlotte Jackson
LEAD College Prep Middle School	6060 Miller Ave. Gary, IN 46403	(P) 219.979.9236 (F) 219.979.2611	Michelle Hassan
LEAD College Prep High School	601 N. Montgomery St. Gary, IN 46403	(P) 219.938.6057 (F) 219.938.6085	
Thea Bowman Leadership Academy	975 W. 6th Ave. Gary, IN 46402	(P) 219.883.4826 (F) 219.883.1331	Alethea Fontleroy Dr. Gwendolyn Adell – Chief Administrative Officer
Thea Bowman Leadership Academy Jr/Sr High	3401 W. 5th Ave. Gary, IN 46406	(P) 219.944.3100 (F) 219.977.4780	Rubye James Dr. Gwendolyn Adell – Chief Administrative Officer
Xavier School of Excellence	3423 S. Michigan St. South Bend, IN 46614	(P) 574.231.6600 (F) 574.231.6640	Tania Grimes
Missouri Schools			
Carondolet Leadership Academy	7604 Michigan Ave. St. Louis, MO 63111	(P) 314.802.8744 (F) 314-802.8721	Patrice Coffin
Grand Center Arts Academy	711 N. Grand Blvd. St. Louis, MO 63103	(P) 314.533.1791 (F) 314.533.1792	Lynne Glickert

EMPLOYMENT PRACTICES

At Will Employment

AQS does not offer tenured or guaranteed employment. Except as AQS has otherwise expressly agreed in writing, employment is at will and may be terminated by AQS at any time, subject to the individual employment agreement. There is no reasonable expectancy of employment without having received a Letter of Appointment.

Equal Employment Opportunity

AQS is committed to providing equal employment opportunities to all individuals without regard to race, color, religion, sex, national origin, age, disability, marital status, sexual orientation, or any other characteristic protected by law.

AQS will make reasonable accommodations for qualified individuals with known disabilities unless doing so would result in an undue hardship. An employee with a disability for which reasonable accommodation is needed should contact their campus Director or immediate supervisor to discuss possible accommodations.

Employees with questions or concerns about any type of discrimination in the work place are encouraged to bring these issues to the attention of their campus Director. Employees can raise legitimate concerns and make good faith reports without fear of reprisal. Anyone found to be engaging in any type of unlawful discrimination will be subject to disciplinary action, up to and including discharge.

Sexual and Other Unlawful Harassment

American Quality Schools is committed to providing a work and learning environment in which all individuals are treated with respect and dignity. Each employee and student has the right to work and learn in an environment that is free of discrimination, including sexual harassment. No person should be required to endure sexual harassment by supervisors, peers, (which includes student-on-student sexual harassment), faculty members, educational support staff, independent contractors or vendors. No one should work or learn in a hostile environment as a condition of employment or pursuit of academic excellence. Furthermore, this policy applies to all phases of employment, and academic status, including, but not limited to recruitment, testing, hiring, upgrading, promotions or demotions, transfers, layoffs, terminations, suspensions, expulsions, rates of pay, benefits and selection for training.

American Quality Schools recognizes that the elimination of sexual harassment in the workplace and attendance centers will create a better work and learning environment for employees and improve working and academic relationships for all employees and students. It is the policy of AQS to prohibit sexual harassment in the workplace, in all attendance centers, and in connection with all extra-curricular, athletic, and other programs sponsored by the school whether occurring at the school or at another location. Sexual harassment is a violation of the law and will not be tolerated. Employees and students who engage in sexual harassment will be subject to discipline, up to and including discharge or expulsion.

Prohibited Conduct

As used in this policy, sexual harassment means any unwelcome sexual advance or request for sexual favors or conduct of a sexual nature when submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment, participation in an education program or activity or receipt of AQS services; or when submission to or rejection of such conduct by an individual is used as the basis of any employment, educational or service decision affecting the individual; or when such conduct has the purpose or effect of substantially interfering with the work performance of an employee, a student's ability to participate in or benefit from an education program or activity or creating an intimidating, hostile or offensive work or learning environment. Furthermore, gender-based harassment, which may include acts of verbal, nonverbal, or physical aggression, intimidation, or hostility based on sex, but not involving conduct of a sexual nature, may constitute a form of sex discrimination.

There is a broad range of conduct by supervisors, co-workers, faculty, educational support staff, students and third parties, which can, in certain circumstances, be considered sexual harassment. This includes, but is not limited to, sexually suggestive or offensive remarks, sexually suggestive pictures, sexually suggestive gesturing, verbal harassment or abuse of a sexual nature, subtle or direct propositions for sexual favors, and touching, patting, or pinching. Sexual harassment may be directed against a particular person or persons, or a group. Sexual harassment also can result from words or conduct by employees or students toward members of the public.

Voluntary social relationships between AQS employees are not prohibited by this policy. However, the existence of a romantic relationship between administrators or supervisors, and vendors or subordinates, has the inherent danger of coercion, or at least has the appearance of impropriety. Therefore, any administrator or supervisor who has such a relationship with another AQS employee over whom he or she has any supervisory authority or with a vendor or contractor over whom he or she has authority to approve or suggest approval of a contract, shall report this fact to his or her supervisor. The supervisor or administrator who receives such information shall discreetly seek confirmation from the subordinate, vendor or contractor, that the relationship is both welcomed and consensual.

Voluntary social relationships between students, that are consistent with the Discipline Code, are not prohibited by this policy.

Any supervisor or administrator who is aware of or should be aware of sexually harassing conduct by another employee or a student, whether or not anyone complains about such harassment, but fails to report that conduct as required in this policy, may be subject to discipline.

Any employee or student who believes that he or she has been subjected to or has knowledge of a sexual harassing or offensive work or learning environment or other sexual harassment, shall report the incident in writing to their immediate supervisor or the campus Director. The campus Director will investigate the charge and inform the Director of Human Resources or Vice President of Finance & Management of the charge within 24 hours. If the person against whom the claim is made is the supervisor or Director, the employee shall inform the President or Vice President directly. The person who is charging the Supervisor or Director of the harassment may submit their written charge directly to the Director of Human Resources or Vice President of Finance & Management in a timely and confidential manner.

Retaliation against any person for having made a good faith complaint or report of sexual harassment, or participating or aiding in an investigation of sexual harassment, is strictly prohibited. Any person who believes that he or she has been subjected to retaliation should bring the retaliatory conduct to the attention of his/her supervisor. If the supervisor is the source of the alleged harassment, the charge shall be reported directly to the AQS President or Vice President. Retaliation will be considered a serious act of misconduct subject to appropriate discipline up to and including discharge or expulsion.

Any employee or student whose allegations are found to be both false and brought with malicious intent will be subject to disciplinary action.

Immigration Law Compliance

AQS does not hire anyone that is not a citizen of the United States, or is not authorized to work in the U.S under the Immigration Reform and Control Act of 1986. As a condition of employment, all new and past employees must show valid proof that they are eligible to work in the United States.

Criminal Investigations

All employees must pass a background check as prescribed by law.

Personnel Files

AQS keeps personnel files on each of its employees. These files are confidential in nature, and are managed by AQS. They will not be copied or be removed from the premises unless there is a legitimate business or legal reason to do so.

All employees may view his or her personnel file by contacting the Human Resources department during normal business hours. No employee may alter or remove any document in his or her personnel file. (See Appendix for list of documents)

Standards of Conduct

All employees of AQS are expected to maintain standards of professional, personal and business ethics consistent with the responsibility we have of educating and providing an example for the youth of our community.

Employee Protection (Whistleblower) Policy

If any AQS employee reasonably believes that some policy, practice, or activity of AQS is in violation of law, a written complaint must be filed by that employee with the Vice President of Community & Government Relations or the General Counsel for AQS.

It is the intent of AQS to adhere to all laws and regulations that apply to the organization and the underlying purpose of this policy is to support the organization's goal of legal compliance. The support of all employees is necessary to achieving compliance with various laws and regulations. Employees are expected to bring any alleged unlawful activity, policy, or practice to the attention of the above referenced management and provide them with a reasonable opportunity to investigate and correct the alleged unlawful activity.

AQS will not retaliate against an employee who in good faith, has made a protest or raised a complaint against some practice of AQS, or of another individual or entity with whom AQS has a business relationship, on the basis of a reasonable belief that the practice is in violation of a law, or a clear mandate of public policy.

AQS will not retaliate against employees who disclose or threaten to disclose to a supervisor or a public body, any activity, policy or practice of AQS that the employee reasonably believes is in violation of a law, or of accounting irregularities, or is in violation of a clear mandate of public policy concerning health, safety, welfare, or protection of the environment.

GENERAL POLICIES AND PROCEDURES

Attendance & Punctuality

Punctuality and regular attendance are important to the smooth operation of AQS schools. If you are consistently late or excessively absent, student progress will be affected and an unfair burden is placed on your co-workers. Therefore, unless your absence is permitted or excused under AQS's, sick or other policies, you are responsible for being at work and arriving on time. If you are going to be absent or late, it is your responsibility to call your Director or supervisor as soon as possible. If you are absent for more than two days, you must notify your supervisor each day.

An employee who is absent for reasons other than those permitted or excused by AQS's holiday, vacation, or leave policies, or who repeatedly fails to provide notice as required, will be subject to appropriate disciplinary action, up to and including discharge.

Confidential Information

AQS requires that employees not disclose student, employee, and other information held to be confidential by AQS or by State or Federal law.

Drugs and Alcohol

AQS will not tolerate the use, possession, or abuse of alcohol, drugs, or other substances on school campuses. Employees using, possessing, or abusing alcohol, drugs, or other substances on school property, at a school sponsored event, while at work, or who report to work under the influence of alcohol, drugs, or other substances will be subject to disciplinary action, up to and including discharge.

Expense Reimbursement

Reimbursements for approved purchases and/or travel will be paid at least once a month. Employees should complete a Check Request form, have it signed by their Director, and forward it to the AQS corporate office. Original receipts must be attached to the request form in order for the reimbursement to be approved. Not all requests for reimbursement are approved.

Unauthorized Purchases

Any employee that purchases or otherwise commits to an expenditure of funds on behalf of AQS without proper written authorization shall be personally liable for such purchase or expense. This includes, but is not limited to the purchase of text books, supplies, services, field trips, travel and attendance at conferences. Any such unauthorized expenditure shall be deducted from the employee's salary.

Field Trips

It is the duty of the teacher and any chaperone to supervise students during a school sponsored field trip. No student should be unattended, out of sight, or left alone. Any teacher or chaperone who does not adequately supervise students may face disciplinary action.

Chaperones - The ratio of chaperones to students is:

- Primary (K–2nd): 1 parent/guardian for every 6 students
- Upper (3rd–High School): 1 parent/guardian for every 10 students

Personal Property

AQS does not assume responsibility for any personal property located on its premises. Employees are to use their own discretion when choosing to bring personal property into the school, and do so at their own risk. Additionally, employees may not bring or display in the school any property that may be viewed as inappropriate or offensive to others. No microwave ovens, refrigerators, toasters or other electrical appliances are allowed in classrooms.

Personal Safety

The safety of each employee's health and security is very important to AQS. AQS will make reasonable efforts to address an employee's safety concerns. Employees should remember to use caution and good judgment in all activities, and should notify their supervisor or campus Director if they believe there is a safety issue that should be addressed.

Postage, Shipping and Office Supplies

Postage, shipping, and office supplies paid for by the company are for business purposes and are not to be used for an employee's personal purposes.

Reporting Changes

Employees are responsible for promptly notifying AQS of any change in name, address, telephone number, marital status, citizenship, tax withholding allowances, emergency contact

information, insurance beneficiary, or dependent insurance coverage. Accurate and correct information is vital for benefits and insurance records and other Company files.

Smoking

Smoking is not permitted on the school campuses or in the corporate offices of AQS.

Telephone Use

Telephones are provided to enable teachers and other employees to carry out their work assignments in an efficient manner. Personal telephone calls should be kept to a minimum and personal toll calls should not be made at AQS's expense. PERSONAL CELL PHONES SHOULD BE TURNED OFF DURING CLASS TIME.

Use of Company Property

No company equipment, including computers, photocopiers or printers may be used for personal business. Individual teachers assigned business supplies and equipment are responsible for their proper use, loss or damage.

Violence & Weapons

AQS takes threats of violence extremely seriously. AQS has zero tolerance for any act or threat of violence by or against any employee or student is strictly prohibited. This policy applies to all AQS employees, whether on or off school property.

Any use or possession of weapons, whether illegal or not, is prohibited on school property, or while on AQS business. This includes knives, guns, martial arts weapons, or any other object that is used as a weapon. Any employee possessing a weapon will be disciplined, up to and including termination.

Voice Mail and Electronic Mail

All electronic and telephone communication systems and all communications and information transmitted by, received from, or stored in these systems are the property of AQS and as such are intended for teaching or other job-related purposes. Personal use should be kept to a minimum. Electronic or telephone communication systems may not be used to transmit messages that may be considered inappropriate under AQS's policies, including those prohibiting harassment. Employees are not permitted to use a code, access a file, or retrieve any stored communication unless authorized to do so or unless they have received prior clearance from the campus Director. AQS reserves the right to monitor any electronic, telephone, or other communications made using AQS systems or property.

Workplace Attire

A neat and professional appearance is expected of all employees of American Quality Schools. The following requirements constitute the establishment of an appropriate dress code by faculty and staff.

Physical Education instructor(s) may wear gym shoes or jogging clothes, but the wearing of these items is not considered appropriate for other teachers.

- Women teachers and other female staff members should wear dress pants, skirts no shorter than two inches above the knee, have their shoulders covered, and wear business or dress shoes. Excessive make-up or jewelry should not be worn.
- No denim, spandex/plastic fabrics are allowed.
- Male teachers and aides are expected to wear a dress shirt and tie to work.
- Male teachers may not wear earrings.
- No exposed body piercing.
- Hats are not allowed in the school building during the day.
- Tattoos, if present, should be discretely covered.
- No unnatural hair colors are allowed.

Regarding appropriate attire, "when in doubt, choose to wear something else." The campus Director shall determine appropriateness of dress beyond the above descriptions.

Any changes for a particular school must be approved in advance by the management of AQS.

Payroll

Payroll

Both exempt (salaried) and nonexempt (hourly) employees will have federal and state taxes withheld from their wages. Employees of American Quality Schools are paid on the 15th and 30th of each month. Salaried employees are paid to date. Hourly staff salaries will reflect a two-week period prior to the pay date (15th or 30th).

Pay Periods

Employees are paid on the 15th and the 30th of each month via direct deposit. When the 15th or 30th of the month falls on a holiday or weekend, employees will be paid the day before the holiday or weekend.

Hours of Work

Classes for students attending campuses managed by AQS will begin at 8:00a.m. and end at 3:30p.m. There may be an early dismissal one day each week to provide for professional development activities. Kindergarten classes and students with special needs may be dismissed earlier than the regular dismissal time at the direction of the campus Director. Faculty hours are 7:40a.m. to 4:00p.m. Other staff will have varying work times, as directed by their supervisor. Hours may vary from campus to campus based upon individual campus needs.

At no time shall students be left unattended in the school building, regardless of time of day or night. Any teacher or authorized employee that gives a student permission to arrive at school early or stay late must provide a note for the student to present to security personnel. The teacher or authorized employee is also responsible for supervising that child at all times before or after school hours.

Overtime

Overtime for clerical and other employees covered by the overtime law, must be approved by the campus Director prior to performing the work subject to overtime.

Performance Reviews

Faculty will be evaluated at least 3 times during the academic year. Classroom teachers will be formally evaluated by: (1) the Team Leader, (2) an outside evaluator, and (3) the campus Director. The employee will have an opportunity to review the written evaluations with his/her supervisor. Other non-teaching staff will be evaluated by his/her supervisor or the

campus Director. For outstanding performers, as determined by the campus Director, the outside evaluation may be waived.

Performance Bonuses

It is the policy of AQS to award performance bonuses to select individuals at the end of the school year to those who qualify for such awards. ***The awarding of bonuses is dependent on the availability of funds and is solely at the discretion of the President.***

Bonuses will be granted on the basis of exceptional or superior performance. Thus, everyone will not receive bonus money and the amount of the awards may vary. An individual may be doing a good job, for example, and receive a substantial percentage increase on his/her base salary for the academic year and yet not receive a bonus. This simply means that the individual has performed well and should be rewarded with a higher percentage increase than others, but has not as yet reached a level of exceptional and/or superior performance that warrants a bonus.

It should also be understood that the bonus received by an individual is separate and above one's base salary and is not calculated into the base salary of a person for next year.

Bonuses for administrators in the schools will be determined on the basis of the evaluations of teachers and staff and on the judgment of the AQS senior managers.
Teachers will be judged eligible for bonuses based on their formal evaluations, on student achievement progress levels, and on the judgment of AQS senior managers that the individual has met the terms of his/her letter of appointment and job description in an outstanding manner.

Payroll Adjustments

Employees who qualify for disability under the AQS insurance program or are eligible for FMLA (see Family and Medical Leave section), should expect certain salary adjustments to the four pay periods between June 30 and August 15. If you qualify for disability or FMLA you should contact the Human Resources department for information and the calculation affecting your salary during that period.

Employees are required to schedule an appointment with the Director of Human Resources regarding benefits.

Degree Earned Salary Adjustments

Any full-time teacher, Team Leader, or Director who earns an initial Master's Degree while employed at AQS is eligible for an annual $2,000.00 salary adjustment. Adjustments are made twice each year on the January 15th paycheck or August 30th paycheck. Employees are required

to submit original transcripts of their earned degree to their Director for approval on or before January 15th or August 30th. Salary adjustments are not guaranteed and are subject to the Director's approval.

LEAVE POLICIES

Sick Leave

Eligible employees earn six (6) paid sick leave days for the full academic year.

For new employees, sick days for the first year are pro-rated as follows:

Employment Beginning:	Eligible Sick Days
July – September	6 days
October– December	4 days
January – March	2 days
April – June	0 days

The following guidelines are designed for the proper use of sick leave:

(a) If you intend not to report to work, you must phone your campus Director or have someone call for you by 6:00a.m. or as early as possible. This procedure allows your Director to rearrange work schedules in your absence. The employee must call each day he/she intends not to report to work.
(b) If you foresee the need to take sick leave (e.g., for non-emergency surgery or for a doctor's appointment), tell your supervisor as soon as possible so that plans can be made to cover your absence.
(c) In case of an extended absence, you should consult the AQS corporate office and your insurance plan booklet to see whether you are eligible for short-term or long-term disability leave.
(d) Sick leave unused at the end of the year may be carried over into the next year, to a maximum of 60 days.
(e) Employees will not be paid for unused sick leave when their employment ends.
(f) Employees who take sick leave the day before or after an official holiday, must present evidence of their illness upon their return to work.

If you are eligible for sick leave, you may use the leave to care for your sick or injured children on the same terms that apply to use for your own illnesses or injuries.

Personal Leave

Eligible employees are given personal days for the full academic year based on the number of consecutive years of service with AQS. The number of personal days given per full academic year is as follows: two (2) days for 1-3 years of service; three (3) days for 4-7 years of service; four (4) days for 8+ years of service. These personal days are subject to prior approval by the campus Director and do not accumulate year to year. Personal leave days taken the day before or after a holiday may result in a salary reduction for missed days.

For new employees, personal days for the first year are pro-rated as follows:

Employment Beginning	Eligible Personal Days
July – November	2 days
December – March	1 day
April – June	No days

*Personal leave days have **no** monetary value upon leaving AQS employment.*

Family and Medical Leave

Employees may take unpaid leave per the terms of the Family and Medical Leave Act (FMLA) of 1993.

Employees must be employed by AQS a minimum of 12 consecutive months or more to be eligible

Employees are required to schedule an appointment with the Director of Human Resources regarding benefits.

Note:
** Any employee while receiving FMLA, Short-Term Disability, Long-Term Disability, or Worker's Compensation will be considered an inactive employee and are not eligible to receive Holiday or Spring/Winter Break compensation. An employee may also be held personally responsible for additional payment of insurance benefits.*

Military Leave Policy

AQS is committed to protecting the job rights of employees absent on military leave. In accordance with federal and state law, it is the company's policy that no employee or prospective employee will be subjected to any form of discrimination on the basis of that person's membership in or obligation to perform service for any of the Uniformed Services of the United States. Specifically, no person will be denied employment, reemployment, promotion, or other benefit of employment on the basis of such membership. Furthermore, no

person will be subjected to retaliation or adverse employment action because such person has exercised his or her rights under this policy.

Procedures/Guidelines:

Short-Term Military Leave

In addition to the rights and benefits provided to employees taking Extended Military Leave (as described in this policy), eligible employees who must be absent from their job for a period of not more than ten (10) working days each year in order to participate in temporary military duty are entitled to as many as ten (10) days paid military leave. All benefits will continue during an employee's temporary military leave.

All Other (Extended) Military Leave

Employees directed to participate in extended military duties in the U.S. Armed Forces that exceed ten (10) working days will be placed on an unpaid military leave of absence status for a period of as long as five (5) years.

Procedures for All Military Leave

The employee will provide his or her immediate supervisor with written notice that the employee will be engaging in military services. Employees are requested to provide such notice as soon as they have knowledge of upcoming military service.

Employees on short term or extended military leave may, at their option, use any or all accrued paid vacation or personal leave during their absence.

When the employee intends to return to work, he or she must make notification of reinstatement to Human Resources within the application period set for below.

If the employee does not return to work, the supervisor must notify Human Resources so that appropriate action may be taken.

Benefits

If an employee is absent from work due to military service, benefits will continue as follows:

(1) If the employee has military orders for over 31 days, the employee and covered dependents will be offered a "Cobra like" health coverage for up to 18 months at 102% of the overall (both employer and employee) premium rate. Beginning after the first 31 days of military leave, group health insurance coverage for an employee and/or an employee's covered dependents will run concurrently with applicable health insurance coverage under COBRA.

(2) The group term life/AD&D insurance provided by the company will be suspended the day the employee becomes active military.

(3) The group long-term disability insurance provided by AQS will be suspended the day the employee becomes active military.

(4) Employees do not accrue vacation, personal leave, or sick leave while on military leave of absence status.

(5) Voluntary supplemental life/AD&D insurance will suspend the day the employee becomes active military. Converting to an individual policy will continue voluntary dependent life insurance coverage. To exercise this conversion option, dependents must submit a written application and the first premium payment within 31 days immediately following the suspension of coverage.

Application for Reinstatement

An employee who has engaged in military service must, in order to be entitled to the reinstatement rights set forth above, submit an application for reinstatement according to the following schedule:

(1) If service is less than 31 days (or for the purpose of taking an examination to determine fitness for service) the employee must report for reinstatement at the beginning of the first full regularly scheduled working period on the first calendar day following completion of service and the expiration of eight hours rest and after a time for safe transportation back to the employee's residence.
(2) If service is for 31 days or more but less than 180 days - the employee must submit an application for reinstatement with Human Resources no later than 14 days following the completion of service.
(3) If service is 181 days or over- the employee must submit an application for reinstatement with Human Resources no later than 90 days following the completion of service.
(4) If the employee is hospitalized or convalescing from a service-connected injury- the employee must submit an application for reinstatement with Human Resources no later than two years following completion of service.

Exceptions to Reemployment

In addition to the employee's failure to apply for reemployment in a timely manner, an employee is not entitled to reinstatement as described above if any of the following conditions exist:

(1) The Company's circumstances have so changed as to make reemployment impossible or unreasonable
(2) The employee's employment prior to the military service was for a non-recurrent period and there was no reasonable expectation that the employment would have continued indefinitely or for a significant period.
(3) The employee did not receive an honorable discharge from military service.

General Benefits Upon Reinstatement

Employees reinstated following military leave will receive seniority and other benefits determined by seniority that the employee had at the beginning of the military leave, plus any

additional seniority and benefits the employee would have attained, with reasonable certainty, had the individual remained continuously employed. In addition, an employee's time spent on active military duty will be counted toward their eligibility for FMLA leave once they return to their job at AQS.

Short-Term Disability

All eligible full-time employees working at least twenty (20) hours per week may choose to participate in the Short-Term Disability (STD) plan.

"Disability" or "Disabled" means that, due to sickness, pregnancy or accidental injury, you:

(1) are receiving Appropriate Care and Treatment from a Doctor on a continuing basis; and
(2) are unable to earn more than 80% of your Pre-disability Earnings at your Own Occupation for any employer in your Local Economy.

The Short-Term Disability benefit replaces 60% of your gross monthly earnings, less income you may receive from other sources (such as Social Security, Workers' Compensation, etc.). The maximum weekly benefit is $600.

Benefits are payable following an elimination period. The elimination period begins on the day you become disabled and is the length of time you must wait after being disabled before you are eligible to receive a benefit. Elimination periods are as follows:

- Accidental injury: 14 days
- Sickness and Pregnancy: 14 days after the child's birth

Benefits continue as long for as long as you are disabled up to a maximum duration of twelve (12) weeks.

No benefits are payable for a disabling injury or sickness which happens in the course of any work performed by you for wage or profit; or for which you are eligible to receive benefits under any Workers' Compensation or any similar law. Disability is excluded from coverage if due to: war, insurrection, or rebellion; active participation in a riot; intentionally self-inflicted injuries or attempted suicide; or the commission of a felony.

Short-term Disability is paid by a 3rd party (the insurance carrier). Employees do not earn AQS pay while on STD.

Employees are required to schedule an appointment with the Director of Human Resources regarding benefits.

Note:

** Any employee while receiving FMLA, Short-Term Disability, Long-Term Disability, or Worker's Compensation will be considered an inactive employee and are not eligible to receive Holiday or Spring/Winter Break compensation. An employee may also be held personally responsible for additional payment of insurance benefits.*

Procedures for Short-Term Disability (STD)

Submission of Claims

After notifying AQS of a pregnancy or other disability, you will be advised to call or e-mail the insurance broker representative at Pierce Benefits. Pierce Benefits will forward you the Employee Statement and Attending Physician's Statement via e-mail or fax. You will be responsible for completion of the Employee Statement and getting the Attending Physician's Statement to your doctor for completion. Upon completion of both of these forms, you will send back to the broker representative who will in turn report the incident to the insurance carrier. It normally takes the insurance carrier 10-14 business days to post this information in their system. The broker representative will follow-up with the insurance carrier in fifteen (15) business days to confirm receipt and posting, and see if there are any outstanding issues required by the Case Manager assigned to your claim. After the required policy waiting period, your estimated claim check will be sent by the insurance carrier.

Note:
** Employees are required to schedule an appointment with the Director of Human Resources regarding benefits.*
** In case of pregnancy, contact AQS Human Resources two (2) months prior to due date.*
** In the case of pregnancy, you must notify the broker representative of the baby's birth immediately in order to activate the claim.*

Long-Term Disability

All eligible employees working at least twenty (20) hours per week may choose to participate in the Long-Term Disability (LTD) plan.

"Disability" and "Disabled" mean that because of an injury or illness, a significant change in your mental or functional abilities has occurred, for which you are:

- Prevented from performing at least one of the material duties of your regular occupation during the first 2 years of disability and after 2 years are unable to perform all of the material duties of any gainful occupation; and
- During the first 2 years of disability are unable to generate current earnings which exceed 99% of your monthly earnings from your regular occupation, and after 2 years are unable to generate current earnings which exceed 85% of your monthly earnings from any gainful occupation.

Long Term Disability benefit is equivalent to 60% of your before tax monthly earnings, less income you may receive from other sources (such as Social Security, Workers' Compensation, etc.). The maximum monthly benefit is $6,000.

Benefits begin following a 90-day elimination period and continue as long as you are disabled, up to age 65. Disabilities beginning at age 62 or after are subject to reducing benefit duration based on the table below.

Disability Beginning at Age	Maximum Duration of LTD Benefit
61 or less	To age 65
62	42 months
63	36 months
64	30 months
65	24 months
66	21 months
67	18 months
68	15 months
69 or older	12 months

If you become disabled and can work part-time (but not full-time) you may be eligible for partial disability benefits, which will help supplement your income until you are able to return to work full-time.

If you are participating in a Plan approved Vocational Rehabilitation Program, you may be eligible to receive the Rehabilitation Incentive, which provides a 5% increase in the monthly benefit.

Plan Limitations and Exclusions: The plan does not cover pre-existing conditions, unless your disability begins after you have been covered under the plan for twelve (12) months. A pre-existing condition is defined as an injury or sickness for which you received medical treatment, advice or consultation, care or services including diagnostic measures, or had drugs or medicines prescribed or taken in the three (3) months prior to the day you become insured under the policy.

The plan also has limited benefits for Mental Disorders, Alcohol, Drug and Substance Abuse in addition to other General Exclusions. Contact your Director of Human Resources for further details regarding the plan.

This plan does not cover any Disability which results from or is caused by or contributed to: war, insurrection, or rebellion; active participation in a riot; intentionally self-inflicted injuries or attempted suicide: or committing a felony.

Note:
** Any employee while receiving FMLA, Short-Term Disability, Long-Term Disability, or Worker's Compensation will be considered an inactive employee and are not eligible to receive Holiday or Spring/Winter Break compensation. An employee may also be held personally responsible for additional payment of insurance benefits.*

Procedures for Long-Term Disability (LTD)

Submission of Claims

After notifying AQS of a pregnancy or other disability, you will be advised to call or e-mail the insurance broker representative at Pierce Benefits. Pierce Benefits will forward you the Employee Statement and Attending Physician's Statement via e-mail or fax. You will be responsible for completion of the Employee Statement and getting the Attending Physician's Statement to your doctor for completion. Upon completion of both of these forms, you will send back to the broker representative who will in turn report the incident to the insurance carrier. It normally takes the insurance carrier 10-14 business days to post this information in their system. The broker representative will follow-up with the insurance carrier in fifteen (15) business days to confirm receipt and posting, and see if there are any outstanding issues required by the Case Manager assigned to your claim. After the required policy waiting period, your claim checks will be sent by the insurance carrier on a weekly basis.

Note:
** Employees are required to schedule an appointment with the Director of Human Resources regarding benefits.*
** In the case of pregnancy, you must notify the broker representative of the baby's birth immediately in order to activate the claim.*

Jury Duty

Employees summoned for jury duty or officially summoned by a state court or federal court as a witness will be allowed the necessary time off from work to perform this civic responsibility. Upon return to work, employees must submit documentation to campus Director to verify completion of service. The Director shall forward the documentation to the Director of Human Resources. Failure to provide such documentation may result in non-payment.

Funeral Leave

When a death occurs in an employee's immediate family, an employee may take up to five (5) days with pay in order to attend the funeral or make funeral arrangements. In unusual circumstances, additional time off may be granted, with or without pay, at the discretion of AQS. For purposes of the funeral leave policy, "immediate family" means an employee's spouse

or child, as well as a parent, grandparent, brother, or sister of the employee or the employee's spouse.

Emergency Closings & Severe Weather

From time-to-time it may become necessary to close school or to dismiss early due to severe weather or other unforeseen emergencies. Each campus will have an emergency plan for notifying staff ahead of time of closings due to weather. Staff members are not required to report should schools be closed due to a weather emergency. In the case of other unforeseen emergencies, the campus Director will issue oral or written procedures appropriate to the situation.

Holiday Policy

Employees are required to be at work the last work day before and first work day after a holiday unless prior approval for time-off has been obtained by your campus Director. Any employee absent without Director approval will not be paid for the holiday.

Spring/Winter Break Policy

Employees are required to be a work the last work day before the break and the first work day after the break unless approval for time off has been obtained from your campus Director. Any employee absent without Director approval will not be paid for that day or days.

EMPLOYEE BENEFITS

AQS is a not-for-profit corporation which has contractual agreements with various boards, foundations and school districts. Funds from these entities are generally forthcoming, but are not guaranteed. Therefore, AQS's ability to provide these benefits is dependent on the availability of such funding.

The benefits offered to employees are contingent on funds available and may be discontinued or modified should such funding be eliminated or diminished. Each year AQS will distribute to its employees a "Benefits" memorandum outlining the benefit program.

The following is a list of benefits that AQS makes available to Eligible Employees. The descriptions in this handbook are a summary only. The separate plan documents explain each benefit in more detail and the language of the plans' documents controls the various plans. Benefits may be modified, added or terminated at any time by the insurance company or benefit provider, per the terms of the plan, or by AQS, at its discretion.

403(b)

All eligible employees will be automatically enrolled into this program at the base rate of 3% of the gross salary after 30 days of employment.

Individual employees **MUST** submit a signed waiver to the Director of Human Resources to discontinue participation in the program.

COBRA

The Consolidated Omnibus Budget Reconciliation Act (COBRA) gives employees and their qualified beneficiaries the opportunity to continue health coverage under the Company's health plan, should the employee lose his or her eligibility (e.g., upon termination). Under COBRA, the employee pays the full cost of coverage at the Company's group rate. Details of COBRA coverage and how to apply for it will be provided by AQS at the time eligibility is lost.

Medical Insurance

All new full-time employees are eligible to participate in the medical or dental insurance plans on the 1st day of the month following two (2) months of employment. There is the option of a PPO or HMO medical plan, and PPO and HMO dental available. American Quality Schools will pay 70% of the cost of the single rate for the individual employee and 50% of the employee/spouse, employee/child(ren), and family coverage rates.

Current employees wanting to join or make changes must do so during the open enrollment period.

Pension

Illinois

"The Chicago Teachers' Pension Fund (CTPF) is a public employee retirement system that benefits teachers and certain other employees of the Chicago Public Schools, approved charter schools, and the Chicago Teachers' Pension Fund. The CTPF, established by the State of Illinois, is administered in accordance in accordance with Chapter 40, Act 5, Articles 1, 17, and 20 of the Illinois Compiled Statutes."

Membership into the Chicago Teachers Pension Fund is **mandatory** for all eligible employees. The law states that a teacher **must** contribute 9% of his/her contract salary. (ILCS 40, 5/17-130)

Eligibility
An eligible contributor is:

(1) A person certified under the law governing certification of teachers in the State of Illinois (and includes Administrators, Principals, Assistant Principals, Superintendents and Associates).
(2) A person who was paid for at least 5 days in a 10 day/semi-monthly period.

Exceptions are:

(1) Persons contributing concurrently to any other public pension system in the state of Illinois for the same employment.
(2) Persons hired on an hourly basis.
(3) Persons hired on a part-time basis.
(4) Retired teacher collecting a pension from the CTPF.

Eligible employees are responsible for notifying the Director of Human Resources upon completion of certification and renewal of expired certification. A copy of the certification must be sent to the Director of Human Resources. Any eligible employee who fails to notify AQS of certification will be responsible for making past contributions to the Chicago Teachers Pension Fund.

AQS provides the following benefit to eligible certified employees:

Consecutive Years of Employment at AQS	AQS Contribution
Year 1-3	N/A

Year 4-8	2% of Pensionable Salary
Year 8+	4% of Pensionable Salary

The AQS contribution benefit may be reviewed, altered, or discontinued at any time.

Eligible employees may contact the Chicago Teachers Pension Fund directly for clarification and administration of pension benefits and service credit.

Indiana

ISTRF

The pension system for all full-time certified teachers is called the Indiana Teachers Retirement System (ISTRF). ISTRF requires a mandatory 3% deduction from the employee's payroll check per pay period and an employer match as assigned by the system.

PERF

The pension system for all other full-time employees is the Indiana Public Employee Retirement System (PERF). PERF requires a mandatory 3% deduction from the employee's payroll check per pay period and an employer match as assigned by the system.

Employees may go to the following websites for additional information regarding pension benefits: www.in.gov/trf for ISTRF or www.in.gov/perf for PERF. Employees may also contact the AQS Corporate Office for information.

Missouri

The pension system is for all employees—certified and non-certified. The Public School Retirement System of the City of St. Louis (PSRSSTL) requires a mandatory 5% deduction from the employee's payroll check per pay period and an employer match as assigned by the system.

Employees may go to the following website for additional information regarding pension benefits: http://www.psrsstl.org/. Employees may also contact the AQS Corporate Office.

Tuition Reimbursement

This program has been suspended and is subject to possible reinstatement at a later date.

Worker's Compensation

AQS requires that all employees report job-related accidents or injuries to a supervisor immediately. A full report must be submitted to the Corporate Finance Manager's office within twenty-four (24) hours of injury. Failure to report an injury, regardless of how minor, could result in difficulty with the employee's claim.

All workers' compensation claims will be paid directly to employees, and employees are expected to return to work immediately upon release by their doctor.

Note:
** Any employee while receiving FMLA, Short-Term Disability, Long-Term Disability, or Worker's Compensation will be considered an inactive employee and are not eligible to receive Holiday or Spring/Winter Break compensation. An employee may also be held personally responsible for additional payment of insurance benefits.*
** Employees are required to schedule an appointment with the Director of Human Resources regarding benefits.*

DISCIPLINARY POLICIES

Problem Resolution

AQS seeks to deal openly and directly with its employees, and believes that communication between employees and management is critical to solving problems.

AQS employees that may have a problem with one another should attempt to resolve the problem themselves. If a resolution cannot be agreed upon, both employees should approach the Team Leader or Director, who will work with the employees to determine a resolution. Employees that have a problem with a supervisor should first go to the supervisor and state the problem. If a resolution cannot be agreed upon, the employee should present his or her problem to the campus Director. If a resolution cannot be agreed upon, the employee shall present it to the Director of Human Resources or Vice-President of Finance & Management.

Discipline

AQS policy is to attempt to deal constructively with employee performance problems and employee errors. The disciplinary process will be determined by AQS in light of the facts and circumstances of each case. Depending upon the facts and circumstances, the discipline applied may include, among other things, oral or written warnings, probation, suspension without pay, or immediate discharge. Each situation will be considered in light of a variety of factors including, but not limited to, the seriousness of the situation, the employee's past conduct and

length of service, and the nature of the employee's previous performance or incidents involving the employee. Details of this process are outlined further in the Corrective Action section.

Corrective Action/Remediation

Corrective Action will be taken against an employee in response to a rule infraction or a violation of Company policies. Corrective action will continue until the violation or infraction is corrected or the employee is terminated.

Corrective Action usually begins with a verbal warning, followed by a written warning that is placed in the employee's personnel folder. If more serious corrective action is required, the employee may be put on probation, or have his or her employment terminated.

AQS considers some violations as grounds for immediate dismissal, including, but not limited to: verbal or physical abuse of students, insubordinate behavior, theft, destruction of company property, dishonesty, drug or alcohol abuse, or threats of violence.

Employees charged with some infraction and subject to corrective action may appeal that corrective action. An appeal must be submitted in writing to the Company President. The decision of the President is final.

Remediation

It is the policy of American Quality Schools Corporation (hereinafter AQS and/ or the Corporation) that all employees are expected to comply with the Corporation's standards of behavior and performance and that any noncompliance with these standards must be remedied and will be subject to discipline. AQS reserves the right to discipline employees on a case by case basis depending on the severity of the offense and the needs of AQS at the time. Discipline may include but is not limited to oral or written reprimands, suspension, demotion, pay reduction, or termination.

Nothing in this policy alters the at-will employment relationship or creates a contractual obligation on the part of the employer.

(1) If an employee is not meeting AQS standards of behavior or performance, the employee's supervisor should take the following action:

1. Meet with the employee to discuss the matter;
2. Inform the employee of the nature of the problem and the action necessary to correct it; and
3. Prepare a memorandum for the supervisor's own records indicating that the meeting has taken place, and then forward a copy of the memorandum to the

Human Resource Director or equivalent for inclusion in the employee's personnel file.

(2) If there is a Second occurrence, the supervisor should hold another meeting with the employee and take the following action:

1. Issue a written reprimand to the employee;
2. Warn the employee that a third incident will result in more severe disciplinary action; and
3. Prepare, have the employee sign, then forward to the Human Resource Director or an equivalent a written report describing the first and second incidents and summarizing the action taken during the meetings with the employee.

(3) If there are additional occurrences, the supervisor should take the following action:

1. Issue a written reprimand or warning;
2. Suspend the employee without pay for up to five working days; or
3. Suspend the employee indefinitely without pay and recommend termination.

After taking action pursuant to this policy, the supervisor should prepare and forward to the Human Resources Director or equivalent another written report describing the occurrences, indicating the timing between the occurrences, and summarizing the action taken or recommended and its justification.

Employees are expected to sign all written warnings to indicate they received the warning. Signing in no way implies that the employee agrees with the written statement. If the employee refuses to sign, the Supervisor must get a third party involved to sign the warning, as a witness to the fact that the employee in question received the warning.

When job performance or conduct does not meet AQS standards, AQS will attempt to use progressive disciplinary procedures to identify an employee's deficiencies. There may be circumstances where discipline other than termination is appropriate. However, there may be circumstances where an employee fails to perform to expected performance levels or engages in conduct which is inconsistent with the expectations of AQS, and therefore he or she will be subject to discipline including termination without application of the progressive disciplinary procedures. To that end, these progressive disciplinary procedures are not intended to be used in all cases or as a substitute for the good judgment, common sense, and discretion of the corporation's personnel and management.

AQS considers some violations to be so egregious that if proven, constitute grounds for immediate dismissal, including, but not limited to: verbal or physical abuse of students, insubordinate behavior, theft, destruction of company property, dishonesty, drug or alcohol abuse, or threats of violence.

At an investigatory interview conducted for the purpose of determining the facts involved in any suspected violation of AQS rules and regulations, the employee who is suspected of violating Corporation rules and regulations must be told in general terms what the interview will be about and that they have the right to have a representative present during the interview.

Employees suspended from work will not receive or accrue any employee benefits or salary during suspension, except employee-paid insurance. Days spent on suspension will not count as days worked for calculating any employment benefits.

Employees who believe they have been disciplined too severely or without good cause may appeal following the "Chain of Command" up to the Vice President and/or President of AQS.

A period of one (I) year during which an employee experiences no disciplinary problems will allow the Employee to be taken back one (1) step in the disciplinary process i.e., from suspension to written warning, or from written warning to oral reprimand. Management reserves the right to modify this "step back" protocol in discipline based on the severity of the problems. Minor problems may be stepped back sooner and sever problems may have no step back options.

SEPARATION POLICIES

Job Abandonment

Employees of AQS that are absent for more than two (2) consecutive days without notifying a direct supervisor are considered to have voluntarily abandoned their employment with the Company. The effective date of termination will be the last day the employee performed services.

Resignation

To promote the efficiency of operations within AQS, the company requires that written notice of resignation be directed to the campus Director.

Termination

Termination may result from any of the following: 1) layoffs, which include the elimination of an employee's job function or headcount reduction due to cost reduction or funding shortfall and 2) involuntary dismissal, which may include poor performance reviews or failure to adhere to the teaching/learning philosophy of AQS or the demonstration of an unacceptable attitude in the workplace. Failure to return all property of AQS may result in a forfeiture of any monies due or owing to the employee.

Termination Process

AQS requires that employees return all documents, files, computer equipment, tools, keys and other Company owned property on or before the last day of work. Failure to return all property of AQS may result in a forfeiture of any monies due or owing to the employee.

APPENDIX

Technology Acceptable Use Policy (AUP)

Purpose of Use

Through technology, AQS provides access for students and staff to resources from around the world. Expanding technologies take students and staff beyond the confines of the classroom, and provide tremendous opportunities for enhancing, extending, and rethinking the learning process. This new capability, however, requires guidance for students and staff use.

The Opportunities and Risks of Technology Use

AQS believes that the value of information and the opportunity for interaction that technology offers outweighs the hazards of its misuse. Making network access available, however, carries with it the potential that some network users will encounter sources that could be considered controversial or inappropriate. Because information on networks is ever-changing and diverse, AQS cannot completely predict or control what users may or may not locate when on-line. Technology provides a conduit to information: the users must be wary of the sources and content and be responsible in choosing information to be accessed.

No technology is guaranteed to be error free or totally dependable, nor is it safe when used irresponsibly. Among others matters, AQS is not liable or responsible for:

- any information that may be lost, damaged, or unavailable due to technical, or other difficulties;
- the accuracy or suitability of any information that is retrieved through technology
- breaches of confidentiality;
- defamatory material; or
- the consequences that may come from failure to follow AQS policy and procedures governing the use of technology.

Privileges of User

Users may access technology only for educational purposes. Exercising this privilege requires that users accept the responsibility for all material viewed, downloaded, and/or produced. Users will need to evaluate the validity of materials accessed through technology and cite their resources when appropriate.

The actions of users accessing networks through AQS reflect on our organization. Users must conduct themselves accordingly by exercising good judgment and complying with this policy and any accompanying administrative regulations and guidelines.

Definition of Acceptable Use

Users will:

- Adhere to the rules of copyright and assume that any software that they did not create is copyrighted (unless it is labeled "freeware" or "public domain");
- Adhere to the licensing agreements governing the use of shareware; note that e-mail is not guaranteed to be private;
- Be responsible at all times for the proper use of their access privileges and for complying with all required system security identification codes, including not sharing such codes;
- Maintain the integrity of technological resources from potentially damaging messages, physical abuse, or computer viruses;
- Respect the right of others to use equipment and therefore use it only for school-related activities;
- Treat all computers, printers, cameras, and other electronic hardware and software with great care;
- Abide by the policies and procedures of networks and systems linked by technology; and protect the privacy of other users and the integrity of the system by avoiding misuse of others' files, equipment, and programs.

Users will not:

- Use offensive, obscene, inflammatory or defamatory language;
- Harass other users;
- Misrepresent themselves or others;
- Violate the rights of others, including their privacy;
- Access, download, and/or create pornographic or obscene material;
- Use the network for personal business or financial gain;
- Vandalize data, programs, and/or networks;
- Degrade or disrupt systems and/or equipment;
- Damage technology hardware and/or software;
- Spread computer viruses;
- Gain unauthorized access to resources or entities;
- Violate copyright laws;
- Damage computers, printers, cameras, or other hardware;
- Use technology for illegal activities; and
- Reveal their name, personal address or phone number, or those of other users without parental permission.

Right to Monitor

AQS, as the provider of the technology, email, and Internet access, has the right to monitor any and all use of its system. Any individual right of privacy is superseded by the school's need to maintain its system.

Penalties for Improper Use

If users of the technology do not follow the rules of Acceptable Use, their privileges may be taken away or be subject to disciplinary action up to and including termination.

PERSONNEL CHECKLIST

Listed below are documents which may be required to complete an employee's personnel file:

- Application
- 403(B) Application/Waiver
- Bloodborne Pathogen Form (Illinois Employees Only)
- Certified Employees – copy – Teacher Certificate/License
- Current signed Letter of Appointment
- DCFS Form (Illinois Employees only)
- Direct Deposit Form & Copy of Voided Check
- Fingerprint Background Form
- Health/Dental/Vision Insurance Application/Waiver
- I-9 Form & 2 Forms I.D. (Must include name, picture & SS#)
- Life Insurance Form/Waiver
- Medication Policy Form (Illinois Employees Only)
- Official Transcript – highest degree
- Resume
- Signed Acceptance for Employee Handbook
- Uncertified Employees – copy of Basic Skills/Subject Matter Tests
- W-4 Forms (Federal & State — Illinois, Indiana, or Missouri)

Acknowledgement of Receipt & Understanding

I hereby certify that I have read and fully understand the contents of this Employee Handbook. I also acknowledge that I have been given the opportunity to discuss any policies contained in this handbook with an American Quality Schools official. I agree to abide by the policies set forth in this handbook, and understand that compliance with American Quality Schools' rules and regulations is necessary for continued employment. My signature below certifies my knowledge, acceptance and adherence to the AQS policies, rules, and regulations.

I acknowledge that American Quality Schools reserves the right to modify or amend its policies at any time, without prior notice. These policies do not create any promises or contractual obligations between American Quality Schools and its employees.

_____ _____

Signature Date

_____

Print Name (clearly)

School (select only one)

- ☐ AQS Central Office
- ☐ Carondelet Leadership Academy
- ☐ Charter School of the Dunes
- ☐ Discovery Charter School
- ☐ East Chicago Urban Enterprise Academy
- ☐ Grand Center Arts Academy
- ☐ LEAD College Prep Middle School
- ☐ LEAD College Prep High School
- ☐ Passages Charter School
- ☐ Plato Learning Academy
- ☐ Plato Learning Academy Middle School
- ☐ Thea Bowman Leadership Academy Elementary
- ☐ Thea Bowman Leadership Academy Jr/Sr High School
- ☐ Xavier School of Excellence

Attachment 17. Head of School/Principal Faculty Evaluation Tools

Teacher Evaluation Part 1

1. Shows evidence that they attempt to individualize instruction.

_____ Always
_____ Mostly
_____ Seldom
_____ Never

2. Respects children to earn their respect

_____ Always
_____ Mostly
_____ Seldom
_____ Never

3. Acts as role-model for children. This includes how they act, speak, dress, and treat other people

_____ Always
_____ Mostly
_____ Seldom
_____ Never

4. Receptive to parents and treats them with respect

_____ Always
_____ Mostly
_____ Seldom
_____ Never

5. communicates regularly and appropriately with parents regarding their child

_____ Always
_____ Mostly
_____ Seldom
_____ Never

6. Shows evidence of full subject-matter preparation for each day of teaching

_____ Always
_____ Mostly
_____ Seldom
_____ Never

7. Demonstrates creative ways to deliver subject matter to students

_____ Always
_____ Mostly
_____ Seldom
_____ Never

8. Provides detailed lesson plans on a scheduled basis for review by Team-leader and/or Director

_____ Always
_____ Mostly
_____ Seldom
_____ Never

9. Demonstrates teaching approaches aligned to core knowledge curriculum (elementary schools) and State Standards (high schools aligned to state standards)

_____ Always
_____ Mostly
_____ Seldom
_____ Never

10. Demonstrates effective implementation of the Didactic aspects of Paidiea teaching

_____ Always
_____ Mostly
_____ Seldom
_____ Never

11. Demonstrates effective implementation of the Coaching aspects of Paidiea teaching

_____ Always
_____ Mostly
_____ Seldom
_____ Never

12. Demonstrates effective implementation of the Socratic discussion aspects of Paidiea teaching

_____ Always
_____ Mostly
_____ Seldom
_____ Never

13. Shows evidence, through multiple assessments, of student academic growth from fall to targeted spring in one academic year

_____ Always
_____ Mostly
_____ Seldom
_____ Never

14. Shows evidence of willingness to work cooperatively with others in team situations

_____ Always
_____ Mostly
_____ Seldom
_____ Never

15. Actively participates in all professional development activities

_____ Always
_____ Mostly
_____ Seldom
_____ Never

16. Actively participates in school non-teaching responsibilities such as, but not limited to, committee work, special programs, assemblies, etc...

_____ Always
_____ Mostly
_____ Seldom
_____ Never

17. Demonstrates openness and responsiveness to mentoring, assessment, and constructive criticism by persons with teacher evaluation responsibility and authority

_____ Always
_____ Mostly
_____ Seldom
_____ Never

18. Provides thorough instructions and materials for class sessions to be conducted by a substitute teacher

_____ Always
_____ Mostly
_____ Seldom
_____ Never

19. Shows evidence of the ability to analyze and utilize school data to plan and execute appropriate responses to individual student academic or behavioral issues.

_____ Always
_____ Mostly
_____ Seldom
_____ Never

20. Demonstrates an openness to new ideas and is willing to try to incorporate those ideas into his/her profession as a teacher.

_____ Always
_____ Mostly
_____ Seldom
_____ Never

21. Takes an interest in ALL students in the school, not just those assigned to his/her classes

_____ Always
_____ Mostly
_____ Seldom
_____ Never

22. Understands and utilizes educational technology in academically appropriate and relevant ways

_____ Always
_____ Mostly
_____ Seldom
_____ Never

23. Understands special needs students and utilizes educationally appropriate teaching strategies to promote children's emotional and academic growth

_____ Always
_____ Mostly
_____ Seldom
_____ Never

* Recipient of a recognized award for excellence in Teaching (5points)

Point * Days absent beyond authorized days (2 points per day) reduction

* Days late for work (2 points per day) reduction

FOR TEACHERS: TEACHING AND LEARNING, SECTION II

1. Top quartile students grew by at least one year based on NWEA results in reading and math.
   _____Always
   _____Mostly
   _____Seldom
   _____Never
2. Carried out RTI plans for students on each tier of the RTI process.
   _____Always
   _____Mostly
   _____Seldom
   _____Never

3. Moved students between winter/spring NWEA cycle who did NOT achieve growth between the fall/winter NWEA cycle
   _____Always
   _____Mostly
   _____Seldom
   _____Never

4. Shows consistent evidence of extended response instruction in reading and math.
   _____Always
   _____Mostly
   _____Seldom
   _____Never

5. Students are able to articulate the lesson objective and its value as it pertains to real world experiences.
   _____Always
   _____Mostly
   _____Seldom
   _____Never

6. Teacher provides higher order thinking opportunities for students.
   _____Always
   _____Mostly
   _____Seldom
   _____Never

FOR TEACHERS: TEACHING AND LEARNING, SECTION II

7. Teacher implements rigorous, engaging, character education instruction for 60 minutes at least twice per week to students, resulting in improved student behavior.
   _____Always
   _____Mostly
   _____Seldom
   _____Never

8. Teacher transitions students from one content area/activity/classroom to another seamlessly, effectively, and efficiently.
   _____Always
   _____Mostly
   _____Seldom
   _____Never

9. Teacher implements effective use of wait time.
   _____Always
   _____Mostly
   _____Seldom
   _____Never

10. Teacher charts the learning as it is taking place in class and refers back to the charts as teaching tools.
    _____Always
    _____Mostly
    _____Seldom
    _____Never

11. Teacher reflects on his/her lessons and makes alterations based on students' needs.
    _____Always
    _____Mostly
    _____Seldom
    _____Never

12. Teacher has developed a classroom library that is organized by reading level and genre.
    _____Always
    _____Mostly
    _____Seldom
    _____Never

FOR TEACHERS: TEACHING AND LEARNING, SECTION II

13. Teacher differentiates instruction based on the needs of the learner.
    _____Always
    _____Mostly
    _____Seldom
    _____Never

14. Students know their individual assessment targets and can articulate a plan to meet those targets.
    _____Always
    _____Mostly
    _____Seldom
    _____Never

15. Teacher takes a constructivist, hands on approach to teaching and learning.
    _____Always
    _____Mostly
    _____Seldom
    _____Never

16. Teacher implements frequent diagnostic assessments/progress monitoring in an effort to check for students' understanding/mastery.
    _____Always
    _____Mostly
    _____Seldom
    _____Never

17. Teacher creates monthly and/or unit assessments PRIOR to the commencement of instruction on a given topi9c and uses that same unaltered assessment at the end of the month/unit to measure student mastery.
    _____Always
    _____Mostly
    _____Seldom
    _____Never

18. Students are able to articulate performance criterion, as well as use the teacher's evaluative feedback for reflection.
    _____Always
    _____Mostly
    _____Seldom
    _____Never

FOR TEACHERS: TEACHING AND LEARNING, SECTION II

19. Teacher demonstrates through action the belief that ALL students can achieve at high levels and adults are responsible for student success.
    _____Always
    _____Mostly
    _____Seldom
    _____Never

20. Teacher has clearly established seamless routines that support student independence and academic success.
    _____Always
    _____Mostly
    _____Seldom
    _____Never

21. Teacher effectively orchestrates/facilitates small group work that is rigorous, engaging, and holds students responsible for their own productivity.
    _____Always
    _____Mostly
    _____Seldom
    _____Never

22. Teacher has developed classroom systems for non-instructional duties that make students responsible for smooth classroom operation.
    _____Always
    _____Mostly
    _____Seldom
    _____Never

23. Teacher utilizes aide/paraprofessionals in ways that maximize student enrichment and increases opportunities for small group instruction.
    _____Always
    _____Mostly
    _____Seldom
    _____Never

24. Teacher implements and EFFECTIVE program for classroom conduct that promotes positive behavior, maintains the students' positive self image, and is in keeping with the school-wide behavioral program and expectation.
    _____Always
    _____Mostly
    _____Seldom
    _____Never

FOR TEACHERS: TEACHING AND LEARNING, SECTION II

25. Teacher ensures accountability and equality in classroom participation for ALL students.
    _____Always
    _____Mostly
    _____Seldom
    _____Never

26. Teacher's spoken and written language models the expectation that the school has for students in the school.
    _____Always
    _____Mostly
    _____Seldom
    _____Never

27. Students ask higher order thinking questions.
    _____Always
    _____Mostly
    _____Seldom
    _____Never

28. Student groupings are purposeful and strategic to enhance learning, and static depending on student growth and development.
    _____Always
    _____Mostly
    _____Seldom
    _____Never

29. Lessons have a clear structure which includes the activation of prior knowledge, new information, student practice opportunities, and a time for reflection and closure.
    _____Always
    _____Mostly
    _____Seldom
    _____Never

30. teacher purposefully and effectively matches teaching strategies to the teaching objective to maximize successful outcomes.
    _____Always
    _____Mostly
    _____Seldom
    _____Never

DIRECTOR EVALUATION

Academic

1. Takes a leadership roll in planning and executing an educational plan for the school to increase student academic growth at each grade level.

5 Active Leadership Role 3 Moderate Role 1 Minimal Role

2. Plans and delivers appropriate professional development for all staff members (Teachers, Aides, and Support Staff).

3 Regularly scheduled & high quality 2 Periodically schedule & acceptance quality 1 Minimal Offerings

3. Demonstrates a thorough grasp of the school curriculum and the teaching strategies used by AQS.

3 Fully understands 2 Understands some aspects 1 Shows little evidence of understanding

4. Demonstrates a thorough understanding of assessment strategies and application of analysis and use of date for the purposes of all aspects of academic and non-academic school leadership.

5 Fully understands 3 Understands some aspects 1 Shows little evidence of understanding

5. Demonstrates through modeling and mentoring the structure, content, delivery, and assessment of an excellent class session for students or adults.

1 Quality demonstration 0 Poor demonstration

6. Develops and executes a personal professional growth plan to enhance one's academic and leadership expertise.

1 Develops & follows a plan 0 Has no real plan

7. Conducts scheduled professional evaluation visits to al full-time classroom teachers a minimum of two times per year and schedules follow-up discussion meetings with teachers.

5 Completes Evaluations 3 Makes most evaluations 2 Makes few evaluations

nterpersonal

8. Holds regularly scheduled meetings with full faculty and staff to inform individuals on pertinent issues, nd listens and acts upon employee concerns.

1 Holds scheduled effective meetings 0 Holds periodic meetings

DIRECTOR EVALUATION

9. Develops and utilizes effective mechanisms such as newsletters, memos, and meetings to communicate with parents.

1 communicates regularly 0 Seldom or never communicates

10. Holds general parent-night meetings at least twice per year to convey information to parents and to solicit parent input.

1 Holds meetings 0 Holds one meeting

11. Establishes a parent advisory council to meet quarterly with the school Director and Team Leaders to discuss school issues.

1 Council meets quarterly 0 Councils meets periodically

12. Treats faculty and staff with respect as professional colleagues.

5 All of the time 3 Most of the time 2 Seldom

13. Creates a school culture which encourages participation and teamwork among all employees.

5 Culture is evident 3 Some Evidence 2 Needs improvement

14. Is consistent and fair in enforcing school rules and policies for faculty, staff, and students.

3 Consistent enforcement 3 Mostly consistent 0 Not consistent

15. Makes a concerted effort to identify and utlize teacher, parent, and community talent and resources in the school.

1 Very evident 0 Not evident

16. Makes a conscious attempt to know and respect students in the school and for them to know him/her.

3 Very evident 2 Somewhat evident 0 Not evident

17. Understands the importance of confidentiality and professional "boundaries" when discussing school personnel within the school.

3 Consistent professional behavior 2 Mostly professional behavior 0 Unacceptable behavior

18. Leads the school in promoting multi-cultural awareness and understanding. _____

1 Always 0 Sometimes

DIRECTOR EVALUATION

19. Performs at high levels of satisfaction of parents as determined by parent surveys.

1 High 0 Low

Management

20. Prepares and delivers all official reports required by AQS, charter authorizers, charter holders, boards, and state departments of education in an accurate form and at the required deadline time.

5 Completes all reports 3 Completes most reports 0 Completes few or no reports

21. Responds quickly and thoroughly to all communications and requests from personnel at AQS central office.

3 Always 2 Sometimes 1 Seldom

22. Schedules weekly meetings with the school administrative team to discuss and resolve school issues.

5 Always 3 Periodically 0 Seldom

23. Maintains a discplined and orderly school environment.

5 Always 3 Most of the time 1 Seldom

24. Maintains a clean and professionally presentable school building.

3 Always 2 Most of the time 0 Seldom

25. Monitors the Food Service Program for food quality, quantity, and sanitation.

1 Regular monitoring 0 Seldom Monitoring

26. Consistently demonstrates a management approach which is respectful to faculty and staff, open to ideas and participatory, and structured for a team approach to planning and problem-solving.

5 Excellent 3 Good 2 Fair

27. Monitors the school budget with thorough documentation of school expenditures and by consistently maintaining a balanced budget.

3 Excellent 2 Good 1 Fair

28. Efficiently and promptly completes and delivers all appropriate forms to the AQS central office for purchase and check requests and all personnel transactions.

5 Excellent 2 Good 1 Fair

DIRECTOR EVALUATION

29. Ensures that school front office personnel are friendly, courteous, and helpful in customer service and where needed, training is implemented.

1 Schedules regular meetings

0 No scheduled training

30. Follows all AQS policies and procedures, and legal guidelines in the hiring, evaluating, and termination of school personnel.

3 Adheres to guidelines

2 Mostly adheres to guidelines

0 Lack of consideration of guidelines

31. Follows all professional, statutory, legal, and procedural guidelines regarding the discipline, suspension, and expulsion of students.

5 Always

3 Most of the time

2 Seldom

32. Consistently demonstrates "follow-through" on teacher and student requests, issues, and problems.

3 Strong follow through

2 Average follow through

0 Poor follow through

33. Demonstates an openness to new ideas and is willing to try to incorporate those ideas into his/her leadership as a principal.

3 Always

2 Sometimes

0 Seldom

34. Promotes and nurtures the leadership capacity of subordinates.

3 Often

2 Seldom

0 Never

Attachment 18. Evidence of Support From Community Partners

Executive Director
Indiana Charter School Board
151 W. Ohio Street
Indianapolis, IN 46204

The Fort Wayne/Allen County NAACP is submitting this letter in support of the Fort Wayne Urban League's charter school proposal for **Thurgood** Marshall **Leadership Academy.** The NAACP is a historic civil rights organization dedicated to educational and economic empowerment in order to elevate the standard of living in historically underserved urban communities.

The NAACP recognizes the need to provide high-poverty and predominantly minority neighborhoods with quality educational options. Achievement gaps result in life-long opportunity gaps, so improving public education is vital to the economic well being of urban communities. By 2050, more than half of America will be non-white, yet only 9% of African American and Hispanic students are considered "college ready." The local NAACP remains disturbed by the educational inequity within the targeted area for this proposed school. Minority students have been displaced by their school system in order to avoid state accountability, and no clear improvements have been made to address chronic achievement gaps.

Nationally, the NAACP joined with the Lawyers Committee for Civil Rights under Law, The National Urban League, National Council for Educating Black Children, Rainbow PUSH Coalition, and the Schott Foundation for Public Education to endorse a set of education recommendations. It is our view that the best way approach to turnaround failing school communities is to through community-centered schools offering high-quality programs, strong instruction, and wraparound services. These community-centered schools can align local resources to produce high-quality learning outcomes for students and parents alike. It is our belief that Thurgood Marshall Leadership Academy can serve as a model for this type of school. The local NAACP will continue to work with the Fort Wayne Urban League to advocate for improving education in our traditional public school systems as well. By raising the bar for expectations and holding systems accountable, we can achieve better outcomes for all of our students.

Sincerely,

Paulette Nellems
NAACP President, Unit #3049

SCHOLASTIC

Scholastic Classroom and Community Group

October 24, 2011

Executive Director
Indiana Charter School Board
151 W. Ohio Street
Indianapolis, IN 46204

I am writing in support of the Fort Wayne Urban League's application to develop the **Thurgood Marshall Leadership Academy** in Southeast Fort Wayne. This school would provide a more rigorous educational option for many students and families in our community. Fort Wayne would benefit from a charter school model that achieves higher results for all students, especially those demographic groups who are under-represented in higher education.

The proposed location of this school would also provide a vulnerable neighborhood with much needed community resources, including after school programming and supportive services for families. Scholastic has been very involved in community programming in Fort Wayne. We are not just a vendor but truly partner in helping improve educational outcomes. We recently included the Fort Wayne Urban League in our first ever FACE Symposium focused on Family and Community Engagement. We are a committed partner with the Fort Wayne Urban League in all the organization does to improve educational outcomes and promote family engagement in Fort Wayne.

Sincerely,

Randee Salisbury

Account Executive

NEXT LEVEL
AFTER SCHOOL PROGRAM

10-26-11

Executive Director
Indiana Charter School Board
151 W. Ohio Street
Indianapolis, IN 46204

Please allow this to serve as a letter of support for the Fort Wayne Urban League. We have enjoyed a partnership with Urban League for the last three years and are in full support of the Urban League having a charter school. Next Level youth are required to attend the Urban League's After School Academy in order to play in our AAU Basketball program. We have been pleased with the services that the Urban League has provided our youth and our confident that their quality of services will continue and carry over into the charter school.

If the Urban League secures a charter school, we intend to expand our partnership with them to their school site. We would be able to provide athletic programming to the students and area youth in the community.

We believe the Urban League's charter school would serve as a place of hope and opportunity for youth and families in our community.

Sincerely,

Jerry Lapsely
Next Level After School Program

PO Box 6538 • Fort Wayne, Indiana 46896
Phone (260) 456-5605 • Email: info@nextlevelprogram.org • www.nextlevelprogram.org

Office of Diversity and Multicultural Affairs
260-481-6608

October 27, 2011

Executive Director
Indiana Charter School Board
151 W. Ohio Street
Indianapolis, IN 46204

I am writing in support of the Fort Wayne Urban League's application to develop the **Thurgood Marshall Leadership Academy** in Southeast Fort Wayne. This school would provide a more rigorous educational option for many students and families in our community. Fort Wayne would benefit from a charter school model that achieves higher results for all students, especially those demographic groups who are under-represented in higher education.

The proposed location of this school would also provide a vulnerable neighborhood with much needed community resources, including after school programming and supportive services for families. The Thurgood Marshall Leadership Academy could be a learning experience for our community that benefits our traditional public schools and social service providers.

IPFW's office of Diversity and Multicultural Affairs will support the Thurgood Marshall Leadership Academy through providing career and technical education workshops, collaborating on cultural events and serving as a liaison to connect other IPFW departments and academic units to the academy to share their expertise and programs.

In conclusion, I fully support the efforts of the Fort Wayne Urban League's application to develop the **Thurgood Marshall Leadership Academy** in Fort Wayne. This school will be a new choice for parents and students to consider and will have a great opportunity to redefine education in the southeast of our city. The **Thurgood Marshall Leadership Academy** can restore the light of hope and optimism to the youth who are craving and fighting for an education.

Sincerely,

Chris Douse

Chris Douse
Director

FRED ECKART
8427 Killeen Run
Fort Wayne, Indiana 46835

October 27, 2011

Executive Director
Indiana Charter School Board
151 W. Ohio Street
Indianapolis, Indiana 46204

Dear Sir:

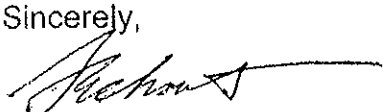
I am writing in support of the proposed Thurgood Marshall Leadership Academy. It seems apparent that the needs of children in the Southeast area of Fort Wayne, Indiana would benefit from the type of educational experience recommended by the Urban League.

The importance of effective education cannot be overemphasized in this day and age. The current economic challenges faced by our young people are enormous. Unfortunately, for many, the public school system cannot meet all learning needs kids have. Although I am a supporter of free public education as espoused by our country's founding fathers, I also recognize the need for alternatives when they are possible and justified. In this case, the need is present and I believe it is possible to meet the need for focused services. Therefore, in my opinion, we should support the effort to establish the Thurgood Marshall Leadership Academy as it is complementary to the principle of a free, quality public education for all our children.

In the past I have served in many capacities in the community. They include: Chair -- Allen County Education Partnership, Chair -- Fort Wayne Metropolitan Human Relations Commission, Member-- The Greater Fort Wayne Chamber of Commerce Workforce Development Council, Chair -- Building Contractors Association Workforce Development and Education Committee, and I have served as President of the Washington House Treatment Center, Inc. and worked with other agencies. I am fully aware of the pressing need to address the educational needs of our young people who are the future of our community and nation.

Please feel free to contact me regarding my endorsement for the Thurgood Marshall Leadership Academy.

Sincerely,



Fred Eckart, MS
Certified Professional Coach
Cavanaugh Consulting Group, Inc.
260.433.1475

CC: J. Ray, Fort Wayne Urban League

Graham Shelter, Inc.
Group Homes and Independent Living
5363 ST. Joe Center Road
Fort Wayne, IN 46835
260-705-6729
grahamhouse2000@yahoo.com

10 – 26 - 2011

To Whom It May Concern:

Please allow this letter to serve as our support for the Urban League and American Quality Schools in their Endeavour to open a charter school for students the Fort Wayne area. The Urban League has provided quality services to both adults and youth in our community for a number of years. Further, they have assisted the youth and young adults that my agency serves through advocacy, employment, job training and academic assistance. We will continue to utilize these services and any project that the Urban League is supporting as they have proved to be a benefit to students and families in our community for a number of years.

Sincerely,

Rick Foster

Rick Foster
Executive Director

NEW HAVEN
Parks &
Recreation
Adams Twp

New Haven · Adams Twp
Parks and Recreation Board

1125 Hartzell Street · New Haven, Indiana 46774
Phone: 260/749-2212 · Fax: 260/493-6382

Executive Director
Indiana Charter School Board
151 W. Ohio Street
Indianapolis, IN 46204

I am writing in support of the Fort Wayne Urban League's application to develop the Thurgood Marshall Leadership Academy in Southeast Fort Wayne. This school would provide a more rigorous educational option for many students and families in our community. Fort Wayne would benefit from a charter school model that achieves higher results for all students, especially those demographic groups who are under-represented in higher education.

The proposed location of this school would also provide a vulnerable neighborhood with much needed community resources, including after school programming and supportive services for families.

Additionally, our community would benefit from a charter school model that provides educational excellence, active community engagement and sound governance. The Thurgood Marshall Leadership Academy could be a learning experience for our community that benefits our traditional public schools and social service providers.

Sincerely,

Mike Clendenen

Superintendent

New Haven-Adams Township Parks and Recreation Department

COLLEGE OF EDUCATION AND PUBLIC POLICY

October 27, 2011

Executive Director
Indiana Charter School Board
151 W. Ohio Street
Indianapolis, IN 46204

I support the Fort Wayne Urban League's application to develop the Thurgood Marshall Leadership Academy located in southeast Fort Wayne, IN. As a university instructor, I teach classes in the College of Education and Public Policy at Indiana-Purdue University at Fort Wayne, (IPFW). The opportunity for education majors enrolled in my courses to work with and learn from educators and K-12 students at Thurgood Marshall Leadership Academy will greatly enrich their learning experience in my courses.

This past semester, I have worked closely with Jamie Garwood, Director of Development and Programming from the Fort Wayne Urban League to create alternate field experiences for IPFW education majors to tutor K-12 students involved with the Urban League's programs. As result of this positive experience for both the Urban League organization and education majors from IPFW, I support the development of Thurgood Marshall Leadership Academy. The possibility exists to develop a rich and productive partnership between Thurgood Marshall Leadership Academy and IPFW. Our vision statement for the College of Education and Public Policy at IPFW is to serve our communities and the public good. Working with Thurgood Marshall Leadership Academy aligns with the vision statement for the College of Education and Public Policy at IPFW.

I look forward to the establishment of Thurgood Marshal Leadership Academy and a productive relationship that provides a deep learning context for all of our students.

Sincerely,

Stephanie Kromer

Stephanie Kromer, M. Ed.
Education Specialist

Interfaith Hospitality Network
of
Greater Fort Wayne

October 27, 2011

I am writing to state my support for the Fort Wayne Urban League's proposal to establish a charter school, the Thurgood Marshall Leadership Academy, in Allen County, Indiana. As a citizen of Allen County and as the executive director of a social service agency serving some of the community's neediest citizens, I recognize the significant value of such an endeavor. I write as a strong supporter of public education. I have been well-served by the education I received through this community's public schools; my children have as well. Yet I recognize that the present time and circumstance call for the exploration of new and diverse models of education if our children are to thrive in community and society. I applaud the Fort Wayne Urban League's commitment to narrow and close gaps in academic achievement for all students, to establish a school culture that is rigorous yet responsive to the needs of individual students, to identify strategies which effectively promote civil rights and social justice.

The decision to support a new intitiative is based largely upon trust. Through many years of positive experience and relationship I have grown to profoundly trust the Fort Wayne Urban League and its president Jonathan Ray. I am convinced that the Urban League would not undertake such a project if it were not based in the valuing of the community's common good and a high regard for its children. The Fort Wayne Urban League has a long history of seeking community input, of working with respect and good will for diverse partners, and of identifying innovative strategies and achievable goals. The proposal for the Thurgood Marshall Leadership Academy is made in direct response to the specific needs of Allen County students and families. It effectively considers the unique dynamics of this community. It supports the contribution of current institutions even as it challenges us all to do better on behalf of our community's children.

I am grateful for this proposal by the Fort Wayne Wayne Urban League to establish the Thurgood Marshall Leadership Academy in Allen County, Indiana. I am honored by this opportunity to offer my support.

Sincerely,

The Rev. Dr. Terry Anderson
Executive Director
Interfaith Hospitality Network of Greater Fort Wayne
2925 East State
Fort Wayne, Indiana 46805
260/458-9772
terry@ihnfw.org

Attachment 19. Start-Up Plan

Start-up Plan

Timeline	Task	Responsibility
January 2012	Recruitment of Principal Finalize Principal hiring Begin recruitment of other administrative staff Compile Equipment, educational materials, furniture and supplies needed Begin public relations with community and local media	AQS Human Resources & Executive AQS Central Staff
February 2012	Continue recruitment for other administrative staff Begin recruitment for faculty through teacher fairs, general advertising and personal contacts Prepare student advertising materials Prepare student materials - applications etc.	AQS Central Staff - Community Resources School Principal
March 2012	Continue public relations and community meetings Begin student recruitment and advertising Finalize administrative staff hiring Continue recruitment for faculty	School Principal AQS Central Staff
April 2012	Students Applications Available Hold lottery if necessary Submit equipment and furniture orders Finalize hiring of faculty	School Principal AQS Central Staff
May 2012	Continue student recruitment Finalize teaching and other staff contracts	School Principal

June 2012	Occupy physical facility Continue student recruitment if necessary Community and Public relations continue Mailings to parents and community leaders	School Principal Central Staff	AQS
July 2012	Continue community information meetings, second mailing out All teachers and support staff positions filled Complete all supply and equipment orders	School Principal Central Staff	AQS
August 2012	Teacher orientation and professional development meetings held New student and parent orientation meetings held School Opens	School Principal Central Staff	AQS

Attachment 20. Insurance Coverage

Cory & Associates, Inc.
PO Box 1207
Lombard, IL 60148
Phone: (630) 282-1704
Fax: (630) 629-0099

Cory & Associates, Inc.
Business MEMO

To: American Quality Schools, Inc.
Att: Timothy H. Ricordati, Ed. D
From: Karen A. Nolan
RE Customer: American Quality Schools, Inc.
Policy Number: CBP8049065
Date: October 18, 2011

- General liability insurance in the amounts of $2,000,000 aggregate and $1,000,000 per occurrence.
- Vehicle insurance for any scheduled vehicles owned or vehicles leased by the Charter School or by the Organizer and used for Charter School purposes in the amounts listed below:

  Liability $1,000,000 aggregate/occurrence
  Medical payments $5,000,000 per person/per occurrence
  Uninsured motorist $1,000,000
  Underinsured motorist $1,000,000
  Comprehensive deductible-$500
  Collision deductible-$500

There must be a lease agreement between the Charter School and AQS in order to add Charter School vehicles to the AQS business auto policy.

- School Leaders Errors and Omissions Liability in the following amounts: $1,000,000 Aggregate; $1,000,000 per occurrence; deductible-$10,000. Retroactive date is 12/9/03.

- The Law Enforcement Professional Liability policy carries $1,000,000 per occurrence/aggregate with a $10,000 deductible. Retroactive date is 7/1/05.

- Umbrella/excess liability insurance over and above other coverages. The policy carries a $5,000,000 limit.

- Bonds covering the treasurer in the amount of $100,000; bonds or crime insurance for theft and embezzlement in the amount of $100,000. Once AQS has a contract with the Charter School, we are able to then proceed and forward the bond application and any additional items we may need to provide a quotation for the required bond or crime coverage. Underwriting guidelines would have to be met and the bond request approved by the bonding company.

- Workers Compensation insurance is required by law. The policy carries limits of $500,000/$500,000/$500,000. With a charter school/AQS contract in place, AQS would need to provide our office with the annual estimated payrolls for each classification for the school to be added to the current AQS policy term.

As always, should you have any further questions or concerns, please do not hesitate to contact me.

Attachment 21. Detailed Budget Forms

School Name: _Thurgood Marshall Leadership Academy_____

SCHOOL ENROLLMENT PROJECTIONS

Planned Number of Students																	
ACADEMIC YEAR	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	% ELL	% SPED	% FRL
Year 1: 2012-2013	50	50	50	50	50	50				75				375	2%	6%	70%
Year 2: 2013-2014	50	50	50	50	50	50	50			75	75			500	2%	6%	70%
Year 3: 2014-2015	50	50	50	50	50	50	50	50		75	75	75		625	2%	6%	70%
Year 4: 2015-2016	50	50	50	50	50	50	50	50	50	75	75	75	75	750	2%	6%	70%
Year 5: 2016-2017	50	50	50	50	50	50	50	50	50	75	75	75	75	750	2%	6%	70%

Planned Number of Classes														
ACADEMIC YEAR	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Year 1: 2012-2013	2	2	2	2	2	2				4				16
Year 2: 2013-2014	2	2	2	2	2	2	2			3	3			20
Year 3: 2014-2015	2	2	2	2	2	2	2	2		3	3	3		25
Year 4: 2015-2016	2	2	2	2	2	2	2	2	2	3	3	3	3	30
Year 5: 2016-2017	2	2	2	2	2	2	2	2	2	3	3	3	3	30

School Name: Thurgood Marshall Leadership Academy

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
REVENUE						
State Revenue						
Basic Grant	$ -	$ 1,094,721	$ 2,595,123	$ 3,414,228	$ 4,248,816	$ 4,692,434
Common School Loan	$ -	$ 1,258,929	$ 449,617	$ 454,069	$ 458,521	$ -
Charter School Facilities Assistance Program (for first semester costs and other approved operating costs)	$ -	$ -	$ -	$ -	$ -	$ -
Student Lunch	$ -	$ 10,000	$ 13,000	$ 16,000	$ 20,000	$ 20,000
Student Breakfast	$ -	$ -	$ -	$ -	$ -	$ -
State Matching Funds for School Lunch Program	$ -	$ -	$ -	$ -	$ -	$ -
Professional Development	$ -	$ -	$ -	$ -	$ -	$ -
Remediation Program	$ -	$ -	$ -	$ -	$ -	$ -
Full-Day Kindergarten	$ -	$ 52,500	$ 52,500	$ 52,500	$ 52,500	$ 52,500
Gifted and Talented Program	$ -	$ -	$ -	$ -	$ -	$ -
Textbook Reimbursement	$ -	$ 50,000	$ 25,000	$ 28,125	$ 30,938	$ 16,875
Summer School	$ -	$ -	$ -	$ -	$ -	$ -
Other State Revenue PCSP Grants	$ 75,000	$ 75,000	$ 125,000	$ 125,000	$ -	$ -
Other State Revenue PCSP Grants	$ -	$ 125,000	$ 125,000	$ -	$ -	$ -
Federal Revenue						
Title I	$ -	$ 98,000	$ 140,000	$ 175,000	$ 210,000	$ 210,000
Title II	$ -	$ 10,000	$ 15,000	$ 20,000	$ 30,000	$ 30,000
Federal Lunch Program	$ -	$ 160,000	$ 215,000	$ 280,000	$ 343,000	$ 343,000
Federal Breakfast Reimbursement	$ -	$ -	$ -	$ -	$ -	$ -
Other Revenue Federal sources (please describe)	$ -	$ -	$ -	$ -	$ -	$ -
Other Revenue Federal sources (please describe)	$ -	$ -	$ -	$ -	$ -	$ -
Other Revenue Federal sources (please describe)	$ -	$ -	$ -	$ -	$ -	$ -
Other Revenues						
Committed Philanthropic Donations	$ -	$ -	$ -	$ -	$ -	$ -
Before and After Care Fees	$ -	$ -	$ -	$ -	$ -	$ -
Interest Income	$ -	$ -	$ -	$ -	$ -	$ -
Other Student Activity Fees	$ -	$ 13,125	$ 17,500	$ 21,875	$ 26,250	$ 26,250
Other IFF FF&E loan proceeds	$ -	$ 300,000	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenue	$ 75,000	$ 3,247,274	$ 3,772,740	$ 4,586,797	$ 5,420,025	$ 5,391,059
EXPENDITURES						
Personnel Expenses						
Wages, Benefits and Payroll Taxes	$ 57,065	$ 1,415,485	$ 2,089,916	$ 2,586,689	$ 2,956,542	$ 3,055,117
Substitutes	$ -	$ 5,000	$ 7,500	$ 10,000	$ 12,500	$ 15,000
Professional Development	$ -	$ 10,000	$ 15,000	$ 20,000	$ 22,500	$ 25,000
Bonuses	$ -	$ -	$ 30,000	$ 40,000	$ 50,000	$ 60,000
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -
Total Personnel Expenses	$ 57,065	$ 1,430,485	$ 2,142,416	$ 2,656,689	$ 3,041,542	$ 3,155,117
Instructional Supplies and Resources						
Textbooks	$ -	$ 168,750	$ 84,375	$ 93,750	$ 103,125	$ 56,250
Library, periodicals, etc	$ -	$ 5,000	$ 5,000	$ 7,500	$ 10,000	$ 10,000
Technology	$ -	$ 2,000	$ 3,000	$ 4,000	$ 5,000	$ 5,000
Assessment materials	$ -	$ 10,000	$ 15,000	$ 17,500	$ 20,000	$ 20,000
Computers	$ -	$ 125,000	$ 75,000	$ 75,000	$ 125,000	$ 75,000
Software	$ -	$ 5,000	$ 5,000	$ 7,500	$ 10,000	$ 10,000
Other classroom supplies	$ -	$ 37,500	$ 50,000	$ 62,500	$ 75,000	$ 75,000
Field trips, other unclassified items	$ -	$ 13,125	$ 17,500	$ 21,875	$ 26,250	$ 26,250
Co-curricular & Athletics	$ -	$ 5,000	$ 10,000	$ 15,000	$ 20,000	$ 25,000
Other Instructional Equipment	$ -	$ 50,000	$ 10,000	$ 10,000	$ 25,000	$ 25,000
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -
Total Instructional Supplies and Resources	$ -	$ 421,375	$ 274,875	$ 314,625	$ 419,375	$ 327,500
Support Supplies and Resources						
Administrative Computers	$ 1,500	$ 60,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Administrative Software	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Administration Dues, fees, misc expenses	$ -	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Office supplies	$ 1,000	$ 10,000	$ 20,000	$ 25,000	$ 30,000	$ 30,000
Other Copiers Purchased	$ -	$ 20,000	$ -	$ -	$ 15,000	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -
Total Support Supplies and Resources	$ 2,500	$ 96,000	$ 36,000	$ 41,000	$ 61,000	$ 46,000

Board Expenses							
Charter Board Services, including Board Training, retreats	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Charter Board Supplies & Equipment	$ -	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500
Charter Board Dues, fees, etc	$ -	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Charter Board D & O Insurance	$ -	$ 3,500	$ 3,500	$ 3,500	$ 3,500	$ 3,500	$ 3,500
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Board Expenses	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Professional Purchased or Contracted Services							
Legal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Audit Services	$ -	$ -	$ 15,000	$ 17,500	$ 20,000	$ 20,000	$ 22,500
Payroll Services	$ -	$ 4,640	$ 6,594	$ 8,029	$ 9,087	$ 9,087	$ 9,318
Accounting Services	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
Printing/Newsletter/Annual Report Services	$ 500	$ 15,000	$ 15,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Consultants	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Internet Services	$ -	$ 10,000	$ 11,000	$ 12,500	$ 14,000	$ 14,000	$ 15,000
Telephone/Telecommunication Services	$ 1,500	$ 10,000	$ 12,500	$ 15,000	$ 16,000	$ 16,000	$ 17,000
Liability Insurance	$ -	$ 15,000	$ 15,000	$ 17,500	$ 17,500	$ 17,500	$ 20,000
Unemployment Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Workers' Compensation Insurance	$ -	$ 9,280	$ 13,187	$ 16,059	$ 18,174	$ 18,174	$ 18,636
Student Insurance Coverage	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Insurance Coverage	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Travel	$ -	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500
Postage	$ -	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Special Education Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Student Information Services	$ -	$ 17,500	$ 7,500	$ 7,500	$ 10,000	$ 10,000	$ 12,500
Food service	$ -	$ 170,000	$ 182,000	$ 220,000	$ 260,000	$ 260,000	$ 260,000
Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Marketing	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Professional Purchased or Contracted Services	$ 12,000	$ 289,920	$ 316,281	$ 372,588	$ 423,261	$ 423,261	$ 433,454
Facilities							
Rent, mortgage, or other facility cost	$ 3,000	$ 300,000	$ 350,000	$ 425,000	$ 500,000	$ 500,000	$ 500,000
Furniture	$ -	$ 150,000	$ 50,000	$ 50,000	$ 50,000	$ 25,000	$ 25,000
Gas/electric	$ -	$ 50,000	$ 55,000	$ 60,000	$ 65,000	$ 70,000	$ 70,000
Water/Sewer	$ -	$ 10,000	$ 11,000	$ 12,500	$ 15,000	$ 17,500	$ 17,500
Grounds Keeping	$ -	$ 2,500	$ 3,000	$ 3,500	$ 4,000	$ 5,000	$ 5,000
Maintenance Services	$ -	$ 9,000	$ 11,000	$ 12,000	$ 13,000	$ 15,000	$ 15,000
Custodial	$ -	$ 40,000	$ 50,000	$ 55,000	$ 60,000	$ 70,000	$ 70,000
Waste disposal	$ -	$ 6,000	$ 7,000	$ 7,000	$ 7,500	$ 8,000	$ 8,000
Other Maintenance Supplies	$ -	$ 10,000	$ 15,000	$ 20,000	$ 25,000	$ 25,000	$ 30,000
Other Janitorial Supplies	$ -	$ 10,000	$ 15,000	$ 20,000	$ 25,000	$ 25,000	$ 30,000
Other LV Wiring/Clocks/Buzzers/Telephones	$ -	$ 125,000	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Facilities	$ 3,000	$ 712,500	$ 567,000	$ 665,000	$ 764,500	$ 770,500	$ 770,500
Other							
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Indiana Charter School Board Administrative Fee	$ -	$ 21,894	$ 51,902	$ 68,285	$ 84,976	$ 84,976	$ 93,849
CMO/EMO Fee	$ -	$ 188,292	$ 243,579	$ 309,464	$ 376,587	$ 376,587	$ 375,395
Other IFF FF&E Loan P&I	$ -	$ 50,952	$ 67,936	$ 67,936	$ 67,936	$ 67,936	$ 67,936
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other (please describe)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other	$ -	$ 261,139	$ 363,418	$ 445,685	$ 529,500	$ 529,500	$ 537,180
Total Expenditures	$ 74,565	$ 3,221,419	$ 3,709,989	$ 4,505,587	$ 5,249,178	$ 5,249,178	$ 5,279,752
Carryover/Deficit	$ 435	$ 25,856	$ 62,751	$ 81,210	$ 170,846	$ 111,307	$ 111,307
Cumulative Carryover/(Deficit)	$ 435	$ 26,291	$ 89,041	$ 170,251	$ 341,097	$ 452,404	$ 452,404

School Name: _Thurgood Marshall Leadership Academy_____

Expected New School Annual Operating Budget -- YEAR 0		
REVENUE	Amount	Notes
State Revenue		
Basic Grant		
Common School Loan		
Charter School Facilities Assistance Program (for first semester costs and other approved operating costs)		
Student Lunch		
Student Breakfast		
State Matching Funds for School Lunch Program		
Professional Development		
Remediation Program		
Full-Day Kindergarten		
Gifted and Talented Program		
Textbook Reimbursement		
Summer School		
Other State Revenue (please describe)	$ 75,000	PCSP Planning Grant (50%)
Other State Revenue (please describe)		
Federal Revenue		
Title I		
Title II		
Federal Lunch Program		
Federal Breakfast Reimbursement		
Other Revenue Federal sources (please describe)		
Other Revenue Federal sources (please describe)		
Other Revenue Federal sources (please describe)		
Other Revenues		
Committed Philanthropic Donations		
Before and After Care Fees		
Interest Income		
Other (please describe)		
Other (please describe)		
Other (please describe)		
Other (please describe)		
Total Revenue	$ 75,000	
EXPENDITURES		
Personnel Expenses		
Wages, Benefits and Payroll Taxes	$ 57,065	Use staffing workbook
Substitutes		
Professional Development		
Bonuses		
Other (please describe)		
Other (please describe)		
Other (please describe)		
Other (please describe)		
Other (please describe)		
Total Personnel Expenses	$ 57,065	
Instructional Supplies and Resources		
Textbooks		
Library, periodicals, etc		
Technology		
Assessment materials		
Computers		
Software		
Other classroom supplies		

Field trips, other unclassified items		
Co-curricular & Athletics		
Other (please describe)		
Other (please describe)		
Other (please describe)		
Other (please describe)		
Other (please describe)		
Total Instructional Supplies and Resources	$ -	
Support Supplies and Resources		
Administrative Computers	$ 1,500	
Administrative Software		
Administration Dues, fees, misc expenses		
Office supplies	$ 1,000	
Other (please describe)		
Other (please describe)		
Other (please describe)		
Other (please describe)		
Other (please describe)		
Total Support Supplies and Resources	$ 2,500	
Board Expenses		
Charter Board Services, including Board Training, retreats		
Charter Board Supplies & Equipment		
Charter Board Dues, fees, etc		
Charter Board D & O Insurance		
Other (please describe)		
Other (please describe)		
Other (please describe)		
Other (please describe)		
Other (please describe)		
Total Board Expenses	$ -	
Professional Purchased or Contracted Services		
Legal Services		
Audit Services		
Payroll Services		
Accounting Services		
Printing/Newsletter/Annual Report Services	$ 500	
Consultants		
Internet Services		
Telephone/Telecommunication Services	$ 1,500	
Liability Insurance		
Unemployment Insurance		
Workers' Compensation Insurance		
Student Insurance Coverage		
Other Insurance Coverage		
Travel		
Postage		
Special Education Services		
Student Information Services		
Food service		
Transportation		
Other (please describe)	$ 10,000	Marketing
Other (please describe)		
Other (please describe)		
Other (please describe)		
Other (please describe)		
Total Professional Purchased or Contracted Services	$ 12,000	

Facilities		
Rent, mortgage, or other facility cost	$ 3,000	Temp office space
Furniture		
Gas/electric		
Water/ Sewer		
Grounds Keeping		
Maintenance Services		
Custodial		
Waste disposal		
Other (please describe)		
Other (please describe)		
Other (please describe)		
Other (please describe)		
Other (please describe)		
Total Facilities	$ 3,000	
Other		
Contingency		
Indiana Charter School Board Administrative Fee		**0% in Year 0**
CMO/EMO Fee		
Other (please describe)		
Other (please describe)		
Other (please describe)		
Other (please describe)		
Total Other	$ -	
Total Expenditures	$ 74,565	

Carryover/Deficit	$ 435	

Expected Charter School Staffing Needs -- Year 0

Please fill in the expected positions along with salary and benefit estimates. Insert rows as needed.

Benefits Assumptions - Please describe how you calculated your benefits and what is included below					
Payroll Taxes at 8% and Health/Life/Dental at 10% after 90 days					
Position Description	**Number of Staff Per Position**	**Salary for the Position**	**Total Salary**	**Benefits and Payroll Taxes**	**Salary and Benefits**
			-		-
Director	0.5	75,000	37,500	4,875	42,375
			-		-
Administrative Assistant	0.5	26,000	13,000	1,690	14,690
			-		-
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TOTAL			50,500	6,565	57,065

School Name: _Thurgood Marshall Leadership Academy_____

Expected New School Annual Operating Budget -- YEAR 1			
REVENUE	Amount		Notes
State Revenue			
Basic Grant	$	1,094,721	Based on current funding rate with 1% increase
Common School Loan	$	1,258,929	Based on year 1 calculations for CS funding
Charter School Facilities Assistance Program (for first semester costs and other approved operating costs)			
Student Lunch	$	10,000	
Student Breakfast			
State Matching Funds for School Lunch Program			
Professional Development			
Remediation Program			
Full-Day Kindergarten	$	52,500	Estimated at $1050 per K student
Gifted and Talented Program			
Textbook Reimbursement	$	50,000	Estimated at 30% of textbook purchases
Summer School			
Other State Revenue (please describe)	$	75,000	PCSP Planning Grant (50%)
Other State Revenue (please describe)	$	125,000	PCSP YR 1 Implementation Grant (50%)
Federal Revenue			
Title I	$	98,000	Estimated at $400 per FRL student
Title II	$	10,000	
Federal Lunch Program	$	160,000	
Federal Breakfast Reimbursement			
Other Revenue Federal sources (please describe)			
Other Revenue Federal sources (please describe)			
Other Revenue Federal sources (please describe)			
Other Revenues			
Committed Philanthropic Donations			
Before and After Care Fees			
Interest Income			
Other (please describe)	$	13,125	Student Activity Fees est $35 per student
Other (please describe)	$	300,000	Illinois Facility Funds Loan for FF&E
Other (please describe)			
Other (please describe)			
Total Revenue	$	3,247,274	
EXPENDITURES			
Personnel Expenses			
Wages, Benefits and Payroll Taxes	$	1,415,485	Use staffing workbook
Substitutes	$	5,000	
Professional Development	$	10,000	
Bonuses			
Other (please describe)			
Other (please describe)			
Other (please describe)			
Other (please describe)			
Other (please describe)			
Total Personnel Expenses	$	1,430,485	
Instructional Supplies and Resources			
Textbooks	$	168,750	Est $450 per new student
Library, periodicals, etc	$	5,000	
Technology	$	2,000	
Assessment materials	$	10,000	
Computers	$	125,000	Estimated Teacher/Classroom and COW
Software	$	5,000	
Other classroom supplies	$	37,500	Est $100 per student

Expected Charter School Staffing Needs -- Year 1

Please fill in the expected positions along with salary and benefit estimates. Insert rows as needed.

Benefits Assumptions - Please describe how you calculated your benefits and what is included below					
Payroll Taxes at 8%, Health/Life/Dental at 10% after 90 days, Est PERF at 6%, Est ISTRF at 7.5%					
Position Description	Number of Staff Per Position	Average Salary for the Position	Total Salary	Benefits and Payroll Taxes	Salary and Benefits
Director	1	80,000	80,000	20,400	100,400
			-		-
Team Leader	1	50,000	50,000	11,500	61,500
			-		-
Dean of Students	1	50,000	50,000	11,500	61,500
			-		-
Social Worker	1	36,000	36,000	7,740	43,740
			-		-
Counselor	0	-	-		-
			-		-
Librarian	0.5	40,000	20,000	2,800	22,800
			-		-
K Teacher	2	36,000	72,000	16,560	88,560
1 Teacher	2	36,000	72,000	16,560	88,560
2 Teacher	2	36,000	72,000	16,560	88,560
3 Teacher	2	36,000	72,000	16,560	88,560
4 Teacher	2	36,000	72,000	16,560	88,560
5 Teacher	2	36,000	72,000	16,560	88,560
			-		-
			-		-
HS Science	1	38,000	38,000	8,740	46,740
HS English	1	38,000	38,000	8,740	46,740
HS Math	1	38,000	38,000	8,740	46,740
HS Social Studies	1	38,000	38,000	8,740	46,740
Spanish Teacher	0.5	34,000	17,000	2,635	19,635
Art Teacher	0.5	34,000	17,000	2,635	19,635
Music Teacher	0.5	34,000	17,000	2,635	19,635
P E Teacher	0.5	34,000	17,000	2,635	19,635
Computer Teacher	0.5	34,000	17,000	2,635	19,635
SPED Teacher	1	45,000	45,000	10,350	55,350
			-		-
Teacher Aide	3	22,000	66,000	14,190	80,190
Teacher Aide - SPED	1	25,000	25,000	5,375	30,375
			-		-
Administrative Assistant	1	26,000	26,000	6,240	32,240
Office Clerk	1	22,000	22,000	4,730	26,730
		-	-		-
Nurse	0.5	40,000	20,000	3,100	23,100
Security	1	36,000	36,000	7,740	43,740
Maintenance	0.5	30,000	15,000	2,325	17,325
TOTAL			1,160,000	255,485	1,415,485

School Name: _Thurgood Marshall Leadership Academy_____

Expected New School Annual Operating Budget -- YEAR 2			
REVENUE	**Amount**		**Notes**
State Revenue			
Basic Grant	$	2,595,123	Based on current funding rate with 1% increase
Common School Loan	$	449,617	Based on increased enrollment meeting 15% qualification
Charter School Facilities Assistance Program (for first semester costs and other approved operating costs)			
Student Lunch	$	13,000	
Student Breakfast			
State Matching Funds for School Lunch Program			
Professional Development			
Remediation Program			
Full-Day Kindergarten	$	52,500	Estimated at $1050 per K student
Gifted and Talented Program			
Textbook Reimbursement	$	25,000	Estimated at 30% of textbook purchases
Summer School			
Other State Revenue (please describe)	$	125,000	PCSP YR 1 Implementation Grant (50%)
Other State Revenue (please describe)	$	125,000	PCSP YR 2 Implementation Grant (50%)
Federal Revenue			
Title I	$	140,000	Estimated at $400 per FRL student
Title II	$	15,000	
Federal Lunch Program	$	215,000	
Federal Breakfast Reimbursement			
Other Revenue Federal sources (please describe)			
Other Revenue Federal sources (please describe)			
Other Revenue Federal sources (please describe)			
Other Revenues			
Committed Philanthropic Donations			
Before and After Care Fees			
Interest Income			
Other (please describe)	$	17,500	Student Activity Fees est $35 per student
Other (please describe)			
Other (please describe)			
Other (please describe)			
Total Revenue	$	3,772,740	
EXPENDITURES			
Personnel Expenses			
Wages, Benefits and Payroll Taxes	$	2,089,916	Use staffing workbook
Substitutes	$	7,500	
Professional Development	$	15,000	
Bonuses	$	30,000	
Other (please describe)			
Other (please describe)			
Other (please describe)			
Other (please describe)			
Other (please describe)			
Total Personnel Expenses	$	2,142,416	
Instructional Supplies and Resources			
Textbooks	$	84,375	Est $450 per new student & $75 per returning
Library, periodicals, etc	$	5,000	
Technology	$	3,000	
Assessment materials	$	15,000	
Computers	$	75,000	Estimated Teacher/Classroom and COW
Software	$	5,000	

Expected Charter School Staffing Needs -- Year 2

Please fill in the expected positions along with salary and benefit estimates. Insert rows as needed.

Benefits Assumptions - Please describe how you calculated your benefits and what is included below					
Payroll Taxes at 8%, Health/Life/Dental at 12% after 90 days, Est PERF at 6%, Est ISTRF at 7.5%					
Position Description	Staff Per Position	Average Salary for the Position	Total Salary	Benefits and Payroll Taxes	Salary and Benefits
Director	1	80,800	80,800	22,220	103,020
			-		-
Team Leader	2	50,500	101,000	27,775	128,775
			-		-
Dean of Students	1	50,500	50,500	13,888	64,388
			-		-
Social Worker	1	36,360	36,360	9,454	45,814
			-		-
Counselor	1	36,000	36,000	8,280	44,280
			-		-
Librarian	1	40,000	40,000	10,400	50,400
			-		-
K Teacher	2	36,360	72,720	19,998	92,718
1 Teacher	2	36,360	72,720	19,998	92,718
2 Teacher	2	36,360	72,720	19,998	92,718
3 Teacher	2	36,360	72,720	19,998	92,718
4 Teacher	2	36,360	72,720	19,998	92,718
5 Teacher	2	36,360	72,720	19,998	92,718
6 Teacher	2	36,000	72,000	16,560	88,560
			-		-
HS Science	1	38,380	38,380	10,555	48,935
HS English	2	38,380	76,760	21,109	97,869
HS Math	2	38,380	76,760	21,109	97,869
HS Social Studies	1	38,380	38,380	10,555	48,935
Spanish Teacher	1	34,000	34,000	9,350	43,350
Art Teacher	1	34,000	34,000	9,350	43,350
Music Teacher	1	34,000	34,000	9,350	43,350
P E Teacher	1	34,000	34,000	9,350	43,350
Computer Teacher	1	34,000	34,000	9,350	43,350
SPED Teacher	2	45,450	90,900	24,998	115,898
			-		-
Teacher Aide	4	22,220	88,880	23,109	111,989
Teacher Aide - SPED	2	25,250	50,500	13,130	63,630
			-		-
Administrative Assistant	1	26,260	26,260	6,828	33,088
Office Clerk	1	22,220	22,220	5,777	27,997
Office Assistant	0.5	20,000	10,000	1,400	11,400
Nurse	1	40,000	40,000	10,400	50,400
Security	1	36,360	36,360	9,454	45,814
Maintenance	1	30,000	30,000	7,800	37,800
TOTAL			1,648,380	441,536	2,089,916

School Name: _Thurgood Marshall Leadership Academy_____

Expected New School Annual Operating Budget -- YEAR 3			
REVENUE	Amount		Notes
State Revenue			
Basic Grant	$	3,414,228	Based on current funding rate with 1% increase
Common School Loan	$	454,069	Based on increased enrollment meeting 15% qualification
Charter School Facilities Assistance Program (for first semester costs and other approved operating costs)			
Student Lunch	$	16,000	
Student Breakfast			
State Matching Funds for School Lunch Program			
Professional Development			
Remediation Program			
Full-Day Kindergarten	$	52,500	Estimated at $1050 per K student
Gifted and Talented Program			
Textbook Reimbursement	$	28,125	Estimated at 30% of textbook purchases
Summer School			
Other State Revenue (please describe)	$	125,000	PCSP YR 2 Implementation Grant (50%)
Other State Revenue (please describe)			
Federal Revenue			
Title I	$	175,000	Estimated at $400 per FRL student
Title II	$	20,000	
Federal Lunch Program	$	280,000	
Federal Breakfast Reimbursement			
Other Revenue Federal sources (please describe)			
Other Revenue Federal sources (please describe)			
Other Revenue Federal sources (please describe)			
Other Revenues			
Committed Philanthropic Donations			
Before and After Care Fees			
Interest Income			
Other (please describe)	$	21,875	Student Activity Fees est $35 per student
Other (please describe)			
Other (please describe)			
Other (please describe)			
Total Revenue	$	4,586,797	
EXPENDITURES			
Personnel Expenses			
Wages, Benefits and Payroll Taxes	$	2,586,689	Use staffing workbook
Substitutes	$	10,000	
Professional Development	$	20,000	
Bonuses	$	40,000	
Other (please describe)			
Other (please describe)			
Other (please describe)			
Other (please describe)			
Other (please describe)			
Total Personnel Expenses	$	2,656,689	
Instructional Supplies and Resources			
Textbooks	$	93,750	Est $450 per new student & $75 per returning
Library, periodicals, etc	$	7,500	
Technology	$	4,000	
Assessment materials	$	17,500	
Computers	$	75,000	Estimated Teacher/Classroom and COW
Software	$	7,500	

Expected Charter School Staffing Needs -- Year 3

Please fill in the expected positions along with salary and benefit estimates. Insert rows as needed.

Benefits Assumptions - Please describe how you calculated your benefits and what is included below					
Payroll Taxes at 8%, Health/Life/Dental at 14% after 90 days, Est PERF at 6%, Est ISTRF at 7.5%					
Position Description	Staff Per Position	Salary for the Position	Total Salary	Benefits and Payroll Taxes	TOTAL Salary and Benefits
Director	1	81,608	81,608	24,074	105,682
Director of HS Curriculum	1	55,000	55,000	14,300	69,300
Team Leader	2	51,005	102,010	30,093	132,103
	.				-
Dean of Students	1	51,005	51,005	15,046	66,051
			-		-
Social Worker	1	36,724	36,724	10,283	47,006
			-		-
Counselor	1	36,360	36,360	10,181	46,541
			-		-
Librarian	1	40,400	40,400	11,312	51,712
			-		-
K Teacher	2	36,724	73,447	21,667	95,114
1 Teacher	2	36,724	73,447	21,667	95,114
2 Teacher	2	36,724	73,447	21,667	95,114
3 Teacher	2	36,724	73,447	21,667	95,114
4 Teacher	2	36,724	73,447	21,667	95,114
5 Teacher	2	36,724	73,447	21,667	95,114
6 Teacher	2	36,360	72,720	21,452	94,172
7 Teacher	2	36,000	72,000	18,720	90,720
HS Science	2	38,764	77,528	22,871	100,398
HS English	2	38,764	77,528	22,871	100,398
HS Math	2	38,764	77,528	22,871	100,398
HS Social Studies	2	38,764	77,528	22,871	100,398
World Language	1	34,000	34,000	8,840	42,840
Spanish Teacher	1	34,340	34,340	10,130	44,470
Art Teacher	1	34,340	34,340	10,130	44,470
Music Teacher	1	34,340	34,340	10,130	44,470
P E Teacher	1	34,340	34,340	10,130	44,470
Computer Teacher	1	34,340	34,340	10,130	44,470
SPED Teacher	3	45,905	137,714	40,625	178,339
			-		-
Teacher Aide	5	22,442	112,211	31,419	143,630
Teacher Aide - SPED	3	25,503	76,508	21,422	97,930
			-		-
Administrative Assistant	1	26,523	26,523	7,426	33,949
Office Clerk	1	22,442	22,442	6,284	28,726
Copy Technician	1	20,200	20,200	5,656	25,856
Nurse	1	40,400	40,400	11,312	51,712
Security	1	36,724	36,724	10,283	47,006
Maintenance	1	30,300	30,300	8,484	38,784
TOTAL			2,007,341	579,349	2,586,689

School Name: _Thurgood Marshall Leadership Academy_____

Expected New School Annual Operating Budget -- YEAR 4			
REVENUE	Amount		Notes
State Revenue			
Basic Grant	$	4,248,816	Based on current funding rate with 1% increase
Common School Loan	$	458,521	Based on increased enrollment meeting 15% qualification
Charter School Facilities Assistance Program (for first semester costs and other approved operating			
Student Lunch	$	20,000	
Student Breakfast			
State Matching Funds for School Lunch Program			
Professional Development			
Remediation Program			
Full-Day Kindergarten	$	52,500	Estimated at $1050 per K student
Gifted and Talented Program			
Textbook Reimbursement	$	30,938	Estimated at 30% of textbook purchases
Summer School			
Other State Revenue (please describe)			
Other State Revenue (please describe)			
Federal Revenue			
Title I	$	210,000	Estimated at $400 per FRL student
Title II	$	30,000	
Federal Lunch Program	$	343,000	
Federal Breakfast Reimbursement			
Other Revenue Federal sources (please describe)			
Other Revenue Federal sources (please describe)			
Other Revenue Federal sources (please describe)			
Other Revenues			
Committed Philanthropic Donations			
Before and After Care Fees			
Interest Income			
Other (please describe)	$	26,250	Student Activity Fees est $35 per student
Other (please describe)			
Other (please describe)			
Other (please describe)			
Total Revenue	$	5,420,025	
EXPENDITURES			
Personnel Expenses			
Wages, Benefits and Payroll Taxes	$	2,956,542	Use staffing workbook
Substitutes	$	12,500	
Professional Development	$	22,500	
Bonuses	$	50,000	
Other (please describe)			
Other (please describe)			
Other (please describe)			
Other (please describe)			
Other (please describe)			
Total Personnel Expenses	$	3,041,542	
Instructional Supplies and Resources			
Textbooks	$	103,125	Est $450 per new student & $75 per returning
Library, periodicals, etc	$	10,000	
Technology	$	5,000	
Assessment materials	$	20,000	
Computers	$	125,000	Estimated Teacher/Classroom and COW
Software	$	10,000	

School Name: _Thurgood Marshall Leadership Academy_____

Expected New School Annual Operating Budget -- YEAR 5			
REVENUE	**Amount**		**Notes**
State Revenue			
Basic Grant	$	4,692,434	Based on current funding rate with 1% increase
Common School Loan	$	-	Based on increased enrollment meeting 15% qualification
Charter School Facilities Assistance Program (for first semester costs and other approved operating			
Student Lunch	$	20,000	
Student Breakfast			
State Matching Funds for School Lunch Program			
Professional Development			
Remediation Program			
Full-Day Kindergarten	$	52,500	Estimated at $1050 per K student
Gifted and Talented Program			
Textbook Reimbursement	$	16,875	Estimated at 30% of textbook purchases
Summer School			
Other State Revenue (please describe)			
Other State Revenue (please describe)			
Federal Revenue			
Title I	$	210,000	Estimated at $400 per FRL student
Title II	$	30,000	
Federal Lunch Program	$	343,000	
Federal Breakfast Reimbursement			
Other Revenue Federal sources (please describe)			
Other Revenue Federal sources (please describe)			
Other Revenue Federal sources (please describe)			
Other Revenues			
Committed Philanthropic Donations			
Before and After Care Fees			
Interest Income			
Other (please describe)	$	26,250	Student Activity Fees est $35 per student
Other (please describe)			
Other (please describe)			
Other (please describe)			
Total Revenue	$	5,391,059	
EXPENDITURES			
Personnel Expenses			
Wages, Benefits and Payroll Taxes	$	3,055,117	Use staffing workbook
Substitutes	$	15,000	
Professional Development	$	25,000	
Bonuses	$	60,000	
Other (please describe)			
Other (please describe)			
Other (please describe)			
Other (please describe)			
Other (please describe)			
Total Personnel Expenses	$	3,155,117	
Instructional Supplies and Resources			
Textbooks	$	56,250	Est $450 per new student & $75 per returning
Library, periodicals, etc	$	10,000	
Technology	$	5,000	
Assessment materials	$	20,000	
Computers	$	75,000	Estimated Teacher/Classroom and COW
Software	$	10,000	

Expected Charter School Staffing Needs -- Year 5

Please fill in the expected positions along with salary and benefit estimates. Insert rows as needed.

Benefits Assumptions - Please describe how you calculated your benefits and what is included below					
Payroll Taxes at 8%, Health/Life/Dental at 16% after 90 days, Est PERF at 6%, Est ISTRF at 7.5%					
Position Description	Staff Per Position	Average Salary for the Position	Total Salary	Benefits and Payroll Taxes	Salary and Benefits
Director	1	83,248	83,248	26,223	109,472
Director of HS Curriculum	1	56,106	56,106	17,673	73,779
Team Leader	2	52,030	104,060	32,779	136,839
					-
Dean of Students	1	52,030	52,030	16,390	68,420
			-		-
Social Worker	1	37,462	37,462	11,239	48,700
			-		-
Counselor	2	37,091	74,182	22,255	96,436
			-		-
Librarian	1	41,212	41,212	12,364	53,576
			-		-
K Teacher	2	37,462	74,923	23,601	98,524
1 Teacher	2	37,462	74,923	23,601	98,524
2 Teacher	2	37,462	74,923	23,601	98,524
3 Teacher	2	37,462	74,923	23,601	98,524
4 Teacher	2	37,462	74,923	23,601	98,524
5 Teacher	2	37,462	74,923	23,601	98,524
6 Teacher	2	37,091	74,182	23,367	97,549
7 Teacher	2	36,724	73,447	23,136	96,583
8 Teacher	2	36,360	72,720	22,907	95,627
HS Science	2	39,543	79,086	24,912	103,998
HS English	3	39,543	118,629	37,368	155,997
HS Math	3	39,543	118,629	37,368	155,997
HS Social Studies	2	39,543	79,086	24,912	103,998
World Language	1	34,683	34,683	10,925	45,609
Spanish Teacher	2	35,030	70,060	22,069	92,130
Art Teacher	1.5	35,030	52,545	16,552	69,097
Music Teacher	1.5	35,030	52,545	16,552	69,097
P E Teacher	1	35,030	35,030	11,035	46,065
Computer Teacher	1	35,030	35,030	11,035	46,065
SPED Teacher	3	46,827	140,482	44,252	184,733
			-		-
Teacher Aide	6	22,893	137,360	41,208	178,568
Teacher Aide - SPED	3	26,015	78,045	23,414	101,459
			-		-
Administrative Assistant	1	27,056	27,056	8,117	35,172
Office Clerk	1	22,893	22,893	6,868	29,761
Copy Technician	1	20,606	20,606	6,182	26,788
Nurse	1	41,212	41,212	12,364	53,576
Security	1	37,462	37,462	11,239	48,700
Maintenance	1	30,909	30,909	9,273	40,182
TOTAL			2,329,539	725,579	3,055,117

Attachment 22. Budget Narrative

Thurgood Marshall Leadership Academy
Budget Narrative

2a Per Pupil Revenues starts using a base rate for Fort Wayne, Indiana of $6,193.61 per the ICSB website and includes a 1% projected annual increase. Per Pupil revenues are calculated using calendar year funding cycle based on previous September ADM enrollments. Common School Loan is calculated based on 100% ADM enrollment in year one using the formula on the Common School Loan application. For subsequent years of increased enrollment of 15% or more, Common School Loan is calculated based on increased enrollment.

2b Other anticipated funding sources include food service program, Full Day Kindergarten Grant, Textbook Reimbursement, Public Charter School Program (PCSP) Planning Grant, PCSP year 1 Implementation Grant, PCSP year 2 Implementation Grant Federal Title I & Title II Grant programs, Student Activity Fees and an Illinois Facility Funds (IFF) loan for furniture and equipment. Detail on significant revenue calculation assumptions are included in the notes section of each year's budget template. The IFF Loan would be secured by the furniture and equipment purchased and is amortized over five years at 5% interest, with repayment beginning in October of year 1. All of the above anticipated funding is based on historical experience and data within other Indiana Charter Schools.

If any of the above revenues are not received or lower than anticipated, the Management Company will monitor and adjust expenditures as needed to maintain a balanced budget and financial stability of the school.

2c The Management Company has prepared the budgets based on extensive experience with Indiana charter schools and has reviewed all anticipated expenditures. The budgets are designed to generate carryover funds to accumulate to cover any unanticipated or unexpected expenses that may arise. Special Education teachers and instructional aides are included in the budget and supplies for such programs included in other educational supplies per student calculation. Transportation costs are not included in this budget as the school will not be providing transportation. The Management Company has successfully implemented Indiana Charter schools in similar areas without providing daily transportation. Retirement plan contributions for both Indiana PERF and ISTRF programs are included in the benefits calculation for employees as indicated in the benefit description on the salary worksheets. A 403b plan may also be offered by the Management Company for employee contribution only, there is no employer matching offered with the 403b plan.

A portion of the carryover funds generated as budgeted and by actual operations will be retained for capital and insurance reserve funds. In addition, the budgets do include expenditures for capital equipment in all years designed to cover repair and replacement of capital expenses based on experience.

Attachment 23. Portfolio Summary

American Quality Schools

School	Address	Phone & Fax	Principal	Grade	Enrollment as of 9/13/11	Opened
Illinois Schools						
Passages	1643 W. Bryn Mawr Chicago, Il 60660	P: 773.433.3530 F: 773.769.3229	Nicole Feinberg	PreK-7	433	Aug-09
Plato	5545 W. Harrison St. Chicago, IL 60644	P: 773.413.3090 F: 773.413.3095	Vanesa Scott-Thompson	1-4	411	Aug-08
Plato Middle School	116 N LeClaire Avenue, Chicago, IL	P: 773-673-5100 F: 773-673-5105		5-8		Aug-11
Indiana Schools						
Charter School of The Dunes	860 N. Lake Street Gary, IN 46403	P: 219.939.9690 F: 219.939.9031	Christine Mckenzie	K-8	401	Aug-10
Discovery Charter School	800 Canonie Drive Porter, IN 46304	P: 219-983-9800 F: 219-929-5723	Karen Poplowski	K-7	372	Aug-10
ECUEA	1402 E. Chicago Ave Chicago, IN 46312	P: 219.392.3650 F: 219.392.3652 F: 219.392.2659	Charlotte Jackson	K-8	442	Aug-05
LEAD College Prepatory Middle School	6060 Miller Avenue, Gary IN 46403	P: 219-979-9236 F: 219-979-2611	Michelle Hassan	5-8	265	Aug-11
LEAD College Prepatory High School	601 N Montgomery Street, Gary, IN 46403	P: 219-938-6057 F: 219-938-6085		9 & 10	116	Aug-11
TBLA	975 W. 6th Ave Gary, IN 46402	P: 219.883.4826 F: 219.883.1331	Alethea Fontleroy	K-6	755	Aug-03
TBLA Jr/Sr High	3401 W. 5th Ave Gary, IN 46406	P: 219.944.3100 F: 219.977.4780	Rubye James	7-12	747	Aug-03
Xavier School of Excellence	3423 S. Michigan South Bend, IN 46614	P: 574.231.6600 F: 574.231.6640	Tania Grimes	K-7	369	Aug-09
Missouri Schools						
Carondolet Leadership Academy	7604 Michigan Ave. St. Louis, MO 63111	P: 314-802-8744 F: 314-802-8721	Patrice Coffin	K-6	308	Aug-09
Grand Center Arts Academy	711 N. Grand Blvd. St. Louis, MO 63103	P: 314.533.1791 F: 314.533.1792	Lynne Glickert	6-9	348	Aug-10

American Quality Schools - Demographic & Socioeconomic Data

School	Address	Free / Reduced	Race / Ethnicity	SPED	ELL #'s	ELL Info	Enrollment as of 9/13/11
Illinois Schools							
Passages	1643 W. Bryn Mawr Chicago, Il 60660	351 Free 29 Reduced	Amer Ind/Alaskan 0.5% Asian 14.3% Asian or Pac Islander 0.9% Black 54.2% Hispanic 17.4% Multiracial 6.3% N/A 0.5% White 5.9%	41 total 32 with IEP's 9 with 504	174 in program 120 being serviced	89 daily pulled out 31 push in 1 or 2x week	433
Plato	5545 W. Harrison St. Chicago, IL 60644	407 Free 10 Reduced	Black 99.3% Hispanic 0.2% Multiracial 0.2% White 0.2%	34 total	None		411
Plato Middle School	116 N LeClaire Avenue, Chicago, IL						
Indiana Schools							
Charter School of The Dunes	860 N. Lake Street Gary, IN 46403	258 Free 14 Reduced	Black 87% Hispanic 0.1% Multiracial 0.3% White 0.3% N/A 0.6%	57 total	None	3 speech only	401
Discovery Charter School	800 Canonie Drive Porter, IN 46304	67 Free 19 Reduced	Black 0.2% Hispanic 0.5% Asian 0.4% White 86% Multiracial 0.3%	26 total	10		372
ECUEA	1402 E. Chicago Ave Chicago, IN 46312	339 Free 30 Reduced	Black 54.23% Hispanic 39% White 0.006% Multiracial 0.6%	27 total	20		442
LEAD College Prepatory Middle School	6060 Miller Avenue, Gary IN 46403	225 Free 16 Reduced	Black 93% Hispanic 0.1% Multiracial 0.3%	52 total	2		265
LEAD College Prepatory High School	601 N Montgomery Street, Gary, IN 46403						116
TBLA	975 W. 6th Ave Gary, IN 46402	534 Free 30 Reduced	Black 99% N/A 1%	47 total	None	13 speech only 7 OT	755
TBLA Jr/Sr High	3401 W. 5th Ave Gary, IN 46406	385 Free 47 Reduced	Black 98% Hispanic 0.009% Multiracial 0.01% White 0.002%	57 total	None		747
Xavier School of Excellence	3423 S. Michigan South Bend, IN 46614	281 Free/Reduced	Black 47% Hispanic 12% Native American 0.005% Multiracial 11% Asian 0.002%	43 total	13	13 Spech Only	369
Missouri Schools							
Carondolet Leadership Academy	7604 Michigan Ave. St. Louis, MO 63111	246 Free/Reduced	Black 36% Hispanic 0.04% Native American 0.02% Multiracial 15% Asian 0.01% White 41%	29 total	None		308
Grand Center Arts Academy	711 N. Grand Blvd. St. Louis, MO 63103						348

Attachment 24. Indiana School Financials

Charter School of the Dunes
Balance Sheet
As of September 30, 2011

	Sep 30, 11
ASSETS	
Current Assets	
Checking/Savings	
Checking/Savings	
1 Harris Bank Checking	
0100 · General Fund	1,107,359.39
Total 1 Harris Bank Checking	1,107,359.39
2 Harris Bank Money Market	
0100. · General Fund	8,857.55
0800. · Lunch Fund	11,950.44
2990 · School Administration	
2990B · School Activities	2,522.59
Total 2990 · School Administration	2,522.59
4170 · Title I Fund 10-11	5,895.87
4175 · SIG 10-11	22,632.41
5800 · Title IV	-250.84
6840 · Title II	4,022.00
6891 · Charter Facilities Grant	101,920.00
7010 · Other Federal Programs	5,696.55
7951 · ARRA Title I	-7,200.00
9050 · PERF Withholding	-5,627.15
9070 · TRF Fund	-22,333.22
9080 · 403b Fund	804.04
9200 · Payroll Liabilities Fund	-9,276.04
Total 2 Harris Bank Money Market	119,614.20
3 Harris Bank Payroll	
0100.. · General Fund	9,687.50
Total 3 Harris Bank Payroll	9,687.50
4 Harris Bank Student Activity	
0100... · General Fund	16,664.45
Total 4 Harris Bank Student Activity	16,664.45
5 Petty Cash	
100 · General Fund	800.00
Total 5 Petty Cash	800.00
Total Checking/Savings	1,254,125.54
Total Checking/Savings	1,254,125.54
Accounts Receivable	
Accounts Receivable	1,466,312.20
Total Accounts Receivable	1,466,312.20
Other Current Assets	
Prepaid Expenses	901.69
Total Other Current Assets	901.69

Charter School of the Dunes
Balance Sheet
As of September 30, 2011

	Sep 30, 11
Total Current Assets	2,721,339.43
Fixed Assets	
11100. · Elementary.	
11100.630 Textbooks	59,712.95
Total 11100. · Elementary.	59,712.95
41000 · Land Acquisition and Developmnt	
41000.710 Land and Easements	424,565.58
Total 41000 · Land Acquisition and Developmnt	424,565.58
45100 · Building Acq, Construction, Imp	
45100.720 Buildings	1,293,371.87
Total 45100 · Building Acq, Construction, Imp	1,293,371.87
46000 · Moveable Equipment	
46000.730 Equipment	659,392.18
46000.741 Computers	53,948.12
Total 46000 · Moveable Equipment	713,340.30
Accumulated Depreciation	-1,423,288.15
Total Fixed Assets	1,067,702.55
TOTAL ASSETS	3,789,041.98
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable - AQS	4,134.05
Accounts Payable	33,649.88
Total Accounts Payable	37,783.93
Other Current Liabilities	
Other Accrued Expenses	137,846.61
Due to SA	5,882.03
90000.000 Payroll Liabilities	5,145.40
92510.000 TRF Withholding	8,883.32
92610.000 PERF Withholding	4,632.66
Total Other Current Liabilities	162,390.02
Total Current Liabilities	200,173.95
Long Term Liabilities	
Common School Loan	
5420 · CSL Principal	1,668,005.19
Total Common School Loan	1,668,005.19
Note Payable to BSU	
5430 Principal	12,608.09

Charter School of the Dunes
Balance Sheet
As of September 30, 2011

	Sep 30, 11
Total Note Payable to BSU	12,608.09
Total Long Term Liabilities	1,680,613.28
Total Liabilities	1,880,787.23
Equity	
Retained Earnings	1,750,659.90
Net Income	157,594.85
Total Equity	1,908,254.75
TOTAL LIABILITIES & EQUITY	3,789,041.98

STATE OF INDIANA

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March 22, 2011

Attached please find your official copy of the audit report of Charter School of the Dunes, Lake County for the period July 1, 2008 to June 30, 2010.

This report is your official copy and, per IC 5-11-1, is to be made available to the public for public inspection during normal business hours.

This report will also be available on our website, after two business days, at www.in.gov/sboa .

If you have any questions, please feel free to contact this office.

Bruce A. Hartman, CPA
State Examiner

BAH/sae

B38585

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

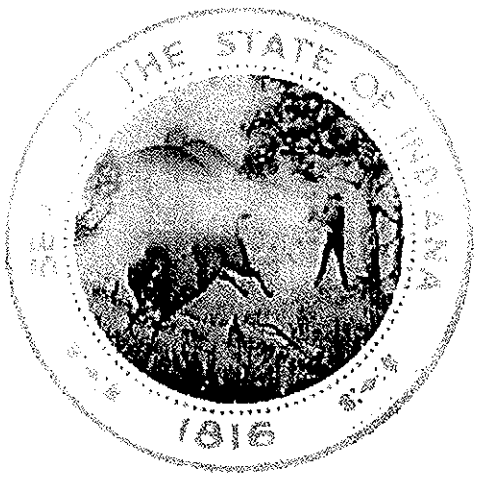
AUDIT REPORT

OF

CHARTER SCHOOL OF THE DUNES

LAKE COUNTY, INDIANA

July 1, 2008 to June 30, 2010



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03/22/2011

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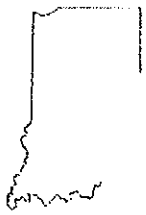
SCHEDULE OF OFFICIALS

Office	Official	Term
Treasurer	Roger Gray Vito Bianco	07-01-08 to 08-24-09 08-25-09 to 06-30-11
Director of the School	Christine McKenzie	07-01-08 to 06-30-11
President of the School Board	Nancy Knightly Danielle Sleight	07-01-08 to 06-30-09 07-01-09 to 06-30-11



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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF THE CHARTER SCHOOL OF THE DUNES, LAKE COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter School of the Dunes (School Corporation), as of and for the years ended June 30, 2009 and 2010, which collectively comprise the School Corporation's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the School Corporation's management. Our responsibility is to express opinions on these financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The School Corporation did not provide for audit various documents. These included cancelled checks, capital asset records for purchases from both federal and local funds, various major federal program financial reports and supporting documents, and grant files for the following non-major federal programs – Improving Teacher Quality, Title IV Drug Free Schools, and Title V Education Technology. Also, the School Corporation officials did not prepare a Schedule of Expenditures of Federal Awards as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

As discussed in Note I, the School Corporation prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, except for the items disclosed in the third paragraph, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the School Corporation as of June 30, 2009 and 2010, and the respective cash receipts and cash disbursements during the years then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated February 16, 2011, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Corporation's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The School Corporation has not presented Management's Discussion and Analysis, Schedules of Funding Progress, Schedule of Contributions From the Employer and Other Contributing Entities, or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Corporation's basic financial statements. The Combining Schedules, as listed in the Table of Contents, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Long-Term Debt has not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on it.

The School Corporation's response to the Audit Results and Comments identified in our audit is described in the accompanying section of the report entitled Official Response. We did not audit the School Corporation's response and, accordingly, we express no opinion on it.

STATE BOARD OF ACCOUNTS

February 16, 2011

STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF THE CHARTER SCHOOL OF THE DUNES, LAKE COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter School of the Dunes (School Corporation), as of and for the years ended June 30, 2009 and 2010, which collectively comprise the School Corporation's basic financial statements and have issued our report thereon dated February 16, 2011. The opinions to the financial statements were qualified due to the School Corporation not providing for audit various documents. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the School Corporation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we considered to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in item Finding 2010-1 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, of the significant deficiencies described above, we consider item Finding 2010-1 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Corporation's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as item Finding 2010-1.

The School Corporation's response to the findings identified in our audit is described in the accompanying section of the report entitled Official Response and Corrective Action Plan. We did not audit the School Corporation's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the School Corporation's management, School Board, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

February 16, 2011

CHARTER SCHOOL OF THE DUNES
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For the Year Ended June 30, 2009

Functions/Programs	Disbursements	Program Receipts: Charges for Services	Program Receipts: Operating Grants and Contributions	Net (Disbursement) Receipts and Changes in Net Assets: Totals
Governmental activities:				
Instruction	$ 1,436,668	$ -	$ 192,603	$ (1,244,065)
Support services	1,520,108	9,108	145,496	(1,365,504)
Noninstructional services	184,037	-	-	(184,037)
Facilities acquisition and construction	651,855	-	-	(651,855)
Debt service	298,210	-	-	(298,210)
Total governmental activities	$ 4,090,878	$ 9,108	$ 338,099	(3,743,671)
General receipts:				
Property taxes				1,144,957
Other local sources				15,161
State aid				2,247,688
Grants and contributions not restricted to specific programs				768,882
Investment earnings				1,353
Total general receipts				4,178,041
Change in net assets				434,370
Net assets - beginning				321,255
Net assets - ending				$ 755,625
Assets				
Cash and investments				$ 755,625
Net Assets				
Unrestricted				$ 755,625

The notes to the financial statements are an integral part of this statement.

CHARTER SCHOOL OF THE DUNES
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For the Year Ended June 30, 2010

Functions/Programs	Disbursements	Program Receipts: Charges for Services	Program Receipts: Operating Grants and Contributions	Net (Disbursement) Receipts and Changes in Net Assets: Totals
Governmental activities:				
Instruction	$ 1,752,260	$ -	$ 77,537	$ (1,674,723)
Support services	1,298,277	7,902	129,554	(1,160,821)
Noninstructional services	193,750	-	-	(193,750)
Facilities acquisition and construction	269,777	-	-	(269,777)
Total governmental activities	$ 3,514,064	$ 7,902	$ 207,091	(3,299,071)
General receipts:				
Property taxes				31,292
Other local sources				60,055
State aid				2,488,188
Grants and contributions not restricted to specific programs				881,360
Investment earnings				1,189
Total general receipts				3,462,084
Change in net assets				163,013
Net assets - beginning				755,625
Net assets - ending				$ 918,638
Assets				
Cash and investments				$ 918,638
Net Assets				
Unrestricted				$ 918,638

The notes to the financial statements are an integral part of this statement.

CHARTER SCHOOL OF THE DUNES
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2009

	General	Other	Totals
Receipts:			
Local sources	$ 1,161,458	$ 9,121	$ 1,170,579
State sources	2,319,964	868	2,320,832
Federal sources	88,343	945,494	1,033,837
Interfund loans	337,712	110,842	448,554
Total receipts	3,907,477	1,066,325	4,973,802
Disbursements:			
Current:			
Instruction	1,059,456	377,212	1,436,668
Support services	1,398,855	121,253	1,520,108
Noninstructional services	-	179,377	179,377
Facilities acquisition and construction	651,855	-	651,855
Debt services	298,210	-	298,210
Nonprogrammed charges	-	4,660	4,660
Interfund loans	-	448,554	448,554
Total disbursements	3,408,376	1,131,056	4,539,432
Excess (deficiency) of receipts over disbursements	499,101	(64,731)	434,370
Other financing sources (uses):			
Transfers in	20,385	56,496	76,881
Transfers out	(76,881)	-	(76,881)
Total other financing sources (uses)	(56,496)	56,496	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	442,605	(8,235)	434,370
Cash and investments - beginning	312,371	8,884	321,255
Cash and investments - ending	$ 754,976	$ 649	$ 755,625
Cash and Investment Assets - Ending			
Cash and investments	$ 754,976	$ 649	$ 755,625
Cash and Investment Fund Balance - Ending			
Unrestricted	$ 754,976	$ 649	$ 755,625

The notes to the financial statements are an integral part of this statement.

CHARTER SCHOOL OF THE DUNES
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2010

	General	Title I 2009/10	ARRA Title I	Other	Totals
Receipts:					
Local sources	$ 95,319	$ -	$ -	$ 5,118	$ 100,437
State sources	2,555,455	-	-	10,634	2,566,089
Federal sources	-	443,693	146,995	419,863	1,010,551
Total receipts	2,650,774	443,693	146,995	435,615	3,677,077
Disbursements:					
Current:					
Instruction	1,106,641	312,945	24,936	307,738	1,752,260
Support services	898,154	121,059	20,884	258,180	1,298,277
Noninstructional services	6,779	-	-	186,971	193,750
Facilities acquisition and construction	269,188	-	589	-	269,777
Total disbursements	2,280,762	434,004	46,409	752,889	3,514,064
Excess (deficiency) of receipts over disbursements	370,012	9,689	100,586	(317,274)	163,013
Other financing sources (uses):					
Transfers in	1,082	48,682	-	329,008	378,772
Transfers out	(329,008)	-	-	(49,764)	(378,772)
Total other financing sources (uses)	(327,926)	48,682	-	279,244	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	42,086	58,371	100,586	(38,030)	163,013
Cash and investments - beginning	754,976	-	-	649	755,625
Cash and investments - ending	$ 797,062	$ 58,371	$ 100,586	$ (37,381)	$ 918,638
Cash and Investment Assets - Ending					
Cash and investments	$ 797,062	$ 58,371	$ 100,586	$ (37,381)	$ 918,638
Cash and Investment Fund Balance - Ending					
Unrestricted	$ 797,062	$ 58,371	$ 100,586	$ (37,381)	$ 918,638

The notes to the financial statements are an integral part of this statement.

CHARTER SCHOOL OF THE DUNES
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

School Corporation, as used herein, shall include, but is not limited to, school townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, county schools, united schools, school districts, cooperatives, educational service centers, community schools, community school corporations, and charter schools.

The School Corporation was established under the laws of the State of Indiana. The School Corporation operates under a Board of School Trustees form of government and provides educational services.

The School Corporation's financial reporting entity is composed of the following:

Primary Government: Charter School of the Dunes

In determining the financial reporting entity, the School Corporation complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The School Corporation reports the following major governmental funds:

The General Fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Title I 2009/10 Fund is used to account for the financial activity pertaining to the federal grant award for Title I for 2009/10.

The ARRA Title I Fund is used to account for the financial activity pertaining to the federal grant award for the American Recovery and Reinvestment Act Title I.

C. Measurement Focus and Basis of Accounting

The government-wide and governmental fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred. Investment transactions are not presented on the financial statements.

If the School Corporation utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, the School Corporation's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as interest receipts in the year of the sale of the investment.

3. Property Taxes

Normally, property taxes levied are collected by the County Treasurer and are distributed to the School Corporation in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which may become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the School Corporation on or prior to June 30 of the year collected.

4. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental operations are accounted for as capital outlay disbursements of the fund upon acquisition.

5. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental is not reported as a liability in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

6. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.

b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

Fund Financial Statements

Governmental fund equity is classified as fund balance.

E. Receipts and Disbursements

Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided and (2) operating grants and contributions. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

F. Internal and Interfund Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.

2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.

3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

Interfund activity, if any, is eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis. The effects of interfund loans and services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

II. Stewardship, Compliance and Accountability

Cash Balance Deficits

At June 30, 2009 and 2010, the following funds reported deficits in cash, which are violations of the Uniform Compliance Guidelines as authorized by state statute:

Fund	2008/09	2009/10
Title IV Drug Free Schools	$ -	$ 251
ARRA Special Education	-	73,028

III. Detailed Notes on All Funds

A. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. At June 30, 2010, the School Corporation had deposit balances in the amount of $918,638.

The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

B. Interfund Transfers

Interfund transfers for the years ended June 30, 2009 and 2010, were as follows:

Transfer From	Transfer To	2008/09	2009/10
General Fund	General Fund	$ 20,385	$ -
	Other Governmental Funds	56,496	329,008
Other Governmental Funds	General Fund	-	1,082
	Title I 2009/10	-	48,682
Totals		$ 76,881	$ 378,772

The School Corporation typically uses transfers for cash flow purposes as provided by various statutory provisions.

IV. Other Information

Risk Management

The School Corporation is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters are covered by commercial insurance from independent third parties.

CHARTER SCHOOL OF THE DUNES
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended June 30, 2009

	School Lunch	Oasis After School	Title I	Title I 2007/08	Title I 2008/09	Title V	Title IV Drug Free Schools	Title II	ARRA Fiscal Stabilization	Totals
Receipts:										
Local sources	$ 3,118	$ 6,003	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,121
State sources	868	-	-	-	-	-	-	-	-	868
Federal sources	126,770	-	-	361,567	99,921	906	2,888	138,185	215,257	945,494
Interfund loans	-	-	110,842	-	-	-	-	-	-	110,842
Total receipts	130,756	6,003	110,842	361,567	99,921	906	2,888	138,185	215,257	1,066,325
Disbursements:										
Current:										
Instruction	-	-	-	302,812	949	-	-	43,229	30,222	377,212
Support services	-	-	-	53,842	60,481	-	8	5,383	1,539	121,253
Noninstructional services	163,468	15,909	-	-	-	-	-	-	-	179,377
Nonprogrammed charges	-	-	-	4,660	-	-	-	-	-	4,660
Interfund loans	22,113	-	110,842	253	38,491	906	2,880	89,573	183,496	448,554
Total disbursements	185,581	15,909	110,842	361,567	99,921	906	2,888	138,185	215,257	1,131,056
Excess (deficiency) of receipts over disbursements	(54,825)	(9,906)	-	-	-	-	-	-	-	(64,731)
Other financing sources (uses):										
Transfers in	46,590	9,906	-	-	-	-	-	-	-	56,496
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	46,590	9,906	-	-	-	-	-	-	-	56,496
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(8,235)	-	-	-	-	-	-	-	-	(8,235)
Cash and investments - beginning	8,884	-	-	-	-	-	-	-	-	8,884
Cash and investments - ending	$ 649	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 649
Cash and Investment Assets - Ending										
Cash and investments	$ 649	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 649
Cash and Investment Fund Balance - Ending										
Unrestricted	$ 649	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 649

CHARTER SCHOOL OF THE DUNES
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended June 30, 2010

	School Lunch	Textbook Rental	Title I 2008/09	Title V	Title IV Drug Free Schools	Title II	Special Education	ARRA Fiscal Stabilization	ARRA Special Education	Totals
Receipts:										
Local sources	$ 4,670	$ 448	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,118
State sources	364	10,270	-	-	-	-	-	-	-	10,634
Federal sources	129,191	-	93,422	300	-	60,000	71,927	65,023	-	419,863
Total receipts	134,225	10,718	93,422	300	-	60,000	71,927	65,023	-	435,615
Disbursements:										
Current:										
Instruction	-	57,686	46,780	-	2,976	26,482	48,767	62,154	62,893	307,738
Support services	-	-	72,587	-	155	5,275	20,308	149,720	10,135	258,180
Noninstructional services	186,971	-	-	-	-	-	-	-	-	186,971
Total disbursements	186,971	57,686	119,367	-	3,131	31,757	69,075	211,874	73,028	752,889
Excess (deficiency) of receipts over disbursements	(52,746)	(46,968)	(25,945)	300	(3,131)	28,243	2,852	(146,851)	(73,028)	(317,274)
Other financing sources (uses)										
Transfers in	52,097	46,968	75,409	-	2,880	-	4,803	146,851	-	329,008
Transfers out	-	-	(49,464)	(300)	-	-	-	-	-	(49,764)
Total other financing sources (uses)	52,097	46,968	25,945	(300)	2,880	-	4,803	146,851	-	279,244
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(649)	-	-	-	(251)	28,243	7,655	-	(73,028)	(38,030)
Cash and investments - beginning	649	-	-	-	-	-	-	-	-	649
Cash and investments - ending	$ -	$ -	$ -	$ -	$ (251)	$ 28,243	$ 7,655	$ -	$ (73,028)	$ (37,381)
Cash and Investment Assets - Ending										
Cash and investments	$ -	$ -	$ -	$ -	$ (251)	$ 28,243	$ 7,655	$ -	$ (73,028)	$ (37,381)
Cash and Investment Fund Balance - Ending										
Unrestricted	$ -	$ -	$ -	$ -	$ (251)	$ 28,243	$ 7,655	$ -	$ (73,028)	$ (37,381)

CHARTER SCHOOL OF THE DUNES
SUPPLEMENTARY INFORMATION
SCHEDULE OF LONG-TERM DEBT
June 30, 2010

The School Corporation has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Common School Fund Loan Payable	$ 1,408,814	$ -

CHARTER SCHOOL OF THE DUNES
AUDIT RESULTS AND COMMENTS

FINANCIAL REPORT OPINION MODIFICATIONS

The following items were requested for audit, but were not provided:

1. Cancelled checks to support payments for items examined supporting disbursements.
2. Capital asset records.
3. Grant files for the two major federal programs did not contain all financial reports prepared and supporting documents for those reports, explanation of adjustments to the funds, and a listing of capital assets purchased with federal funds.
4. Grant files for Title II Improving Teacher Quality (Fund 6840).
5. Grant files for Title IV Drug Free Schools (Fund 5800).
6. Grant files for Title V Education Technology (Fund 4200).

Therefore, the State Board of Accounts was unable to provide an unqualified opinion on the Independent Auditors' Report for the financial statements.

Accounting records and other public records must be maintained in a manner that will support accurate financial statements. Anything other than an unqualified opinion on the Independent Auditors' Report on the financial statements may have adverse financial consequences with the possibility of an increase in interest rate cost to the taxpayers of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

FEDERAL AND STATE AGENCIES - COMPLIANCE REQUIREMENTS

Charter School of the Dunes Officials did not complete the following federal schedules and questionnaires:

1. Schedule of Federal Financial Assistance for the school years 2008/2009 and 2009/2010.
2. Title 1 Questionnaire.
3. Other documents that we requested to be completed.

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

BIANNUAL FINANCIAL REPORT TO A STATE AGENCY

The Biannual Financial Report for the period January 1, 2010 to June 30, 2010, was due on August 2, 2010. The Report was filed on December 8, 2010, 128 days after the due date.

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

A memorandum dated June 18, 2010, was sent from the Indiana Department of Education to all School Corporations concerning the Biannual Financial Report for the period January 1, 2010 to June 30, 2010. "The Biannual Financial Report is the basis for information requested by local, state, and federal educators and others for use in planning the management of school finances. Please be reminded that the Biannual Financial Report is due in our office on or before August 2, 2010."

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

CAPITAL ASSETS RECORDS

Charter School of the Dunes Officials did not present for audit any capital assets records or inventory of capital assets. Without the records, we could not verify the proper accounting for purchases of capital assets with federal or local funds.

A similar comment appeared in the prior report.

Every governmental unit should have a complete inventory of all fixed assets owned which reflects their acquisition value. Such inventory should be recorded on the applicable General Fixed Asset Account Group Form. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

IC 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

OPTICAL IMAGES OF CHECKS

Actual cancelled checks or the optical images of the front and back of all cancelled checks from the financial institution were not provided for audit with the monthly bank statements.

IC 5-15-6-3(a) concerning optical imaging of checks states in part:

". . . 'original records' includes the optical image of a check or deposit document when:

(1) the check or deposit document is recorded, copied, or reproduced by an optical imaging process . . . ; and

(2) the drawer of the check receives an optical image of the check after the check is processed for payment . . ."

Furthermore, IC 26-2-8-111 states in part:

"(a) If a law requires that certain records be retained, that requirement is met by retaining an electronic record of the information in the record that:

(1) accurately reflects the information set forth in the record after it was first generated in its final form as an electronic record or otherwise; and

(2) remains accessible for later reference."

"(e) If a law requires retention of a check, that requirement is satisfied by retention of an electronic record of the information on the front and back of the check in accordance with subsection (a)."

OVERDRAWN CASH BALANCES

The cash balances of the Title IV Drug Free Schools Fund (5800) and the ARRA Special Education Fund (7953) were overdrawn $251 and $73,028, respectively, at June 30, 2010. These two federal grant funds were not reimbursement grants.

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

TRANSFERS BETWEEN FUNDS

The Charter School of the Dunes School Board did not approve the transfers between funds. There were transfers between funds of $76,881 during fiscal year 2008/2009 and $378,772 during fiscal year 2009/2010.

Payments or transfers which are not authorized by statute, ordinance, resolution, or court order must be reimbursed or transferred to the appropriate fund. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Examples of school business decisions and transactions which should be recorded in the minutes are:

18. Record of Loans between funds. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 8)

OFFICIAL BONDS

The following official bonds were not presented for audit and were not filed in the Office of the County Recorder:

Treasurer for the period September 1, 2008 to September 1, 2011
Employee Dishonesty Coverage for the period August 1, 2008 to August 1, 2011

The State Board of Accounts is of the audit position bonds should be filed and recorded in the office of the county recorder. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 8)

ACCOUNTS PAYABLE VOUCHERS

Claims (accounts payable vouchers) were paid prior to the allowance by the Charter School of the Dunes School Board for 100% of accounts payable vouchers reviewed.

IC 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: . . .

(5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

DISCONNECT NOTICE AND LATE FEES

Information presented for audit indicates that, in some cases, amounts payable to vendors and other suppliers of goods and services were being paid up to four months after the invoice dates. We also noted a disconnect notice received for nonpayment of phone services. When examining claims, we noted that a late fee was assessed by the waste disposal company for prior invoices not paid timely.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

CONTRACTS

Records presented for audit indicate payments were made to a social worker at an hourly rate of $60 in 2009 without a contract.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

EMPLOYEE SERVICE RECORDS

Employee Service Records (General Payroll Form 99A) were not maintained for both school years. The prescribed form was replaced by another hand posted service record; which did not include all the required information. A similar comment appeared in the prior report.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

CERTIFIED REPORT OF NAMES, ADDRESSES, DUTIES AND COMPENSATION OF PUBLIC EMPLOYEES, GENERAL FORM 100R

The Certified Report of Names, Addresses, Duties and Compensation of Public Employees, General Form 100R, was not filed. The report is due by January 31, 2009 and January 31, 2010.

IC 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

IC 5-11-13-1 concerning the personnel report states in part:

> "Every . . . school official . . . shall during the month of January of each year prepare, make, and sign a written or printed certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents in their respective . . . institutions, and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts."

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

TRAVEL CLAIMS

We noted that travel claims were not completed on the prescribed Mileage Claim Form. The expense report used by the School listed total miles driven; however, did not contain the address the miles were driven to or from.

Individuals requesting reimbursement for driving personal vehicles for extra-curricular purposes should properly complete a Mileage Claim, General Form 101, prior to receiving reimbursement. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 1)

SUPPLEMENTAL AUDIT OF

FEDERAL AWARDS

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF THE CHARTER SCHOOL OF THE DUNES, LAKE COUNTY, INDIANA

Compliance

We have audited the compliance of the Charter School of the Dunes (School Corporation) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the years ended June 30, 2009 and 2010. The School Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the School Corporation's management. Our responsibility is to express an opinion on the School Corporation's compliance based on our audit.

Except as discussed in the following paragraph, we conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the School Corporation's compliance with those requirements.

We were unable to obtain sufficient documentation supporting the compliance of the School Corporation with Title I Grants to Local Educational Agencies, ARRA Title I Grants to Local Educational Agencies, and ARRA State Fiscal Stabilization Fund (SFSF) – Education State Grants regarding Cash Management, Reporting, and Equipment, nor were we able to satisfy ourselves as to the School Corporation's compliance with those requirements by other auditing procedures as described in items Finding 2010-2, Finding 2010-3, and Finding 2010-4.

As described in items Finding 2010-2, Finding 2010-3, and Finding 2010-4 in the accompanying Schedule of Findings and Questioned Costs, the School Corporation did not comply with requirements regarding Cash Management, Reporting, and Equipment that are applicable to its Title I Grants to Local Educational Agencies, ARRA Title I Grants to Local Educational Agencies, and ARRA State Fiscal Stabilization Fund (SFSF) – Education State Grants. Compliance with such requirements is necessary, in our opinion, for the School Corporation to comply with requirements applicable to that program.

In our opinion, except for the effects of such noncompliance, if any, as might have been determined had we been able to examine sufficient evidence regarding the School Corporation's compliance with the requirements of Title I Grants to Local Educational Agencies, ARRA Title I Grants to Local

Educational Agencies, and ARRA State Fiscal Stabilization Fund (SFSF) – Education State Grants regarding Cash Management, Reporting, and Equipment, except for the noncompliance described in the preceding paragraph, the School Corporation complied, in all material respects, with the requirements referred to above that are applicable to each of its other major federal programs for the years ended June 30, 2009 and 2010. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item Finding 2010-1.

Internal Control Over Compliance

The management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the School Corporation's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in a School Corporation's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in items Finding 2010-2, Finding 2010-3, and Finding 2010-4 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs, we consider items Finding 2010-2, Finding 2010-3, and Finding 2010-4, to be material weaknesses.

The School Corporation's response to the findings identified in our audit is described in the accompanying Official Response and Corrective Action Plan. We did not audit the School Corporation's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the School Corporation's management, School Board, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

February 16, 2011

CHARTER SCHOOL OF THE DUNES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Years Ended June 31, 2009 and 2010

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-31-09	Total Federal Awards Expended 06-31-10
U.S. DEPARTMENT OF AGRICULTURE				
Pass-Through Indiana Department of Education				
Child Nutrition Cluster				
School Breakfast Program	10.553		$ 21,386	$ 21,626
National School Lunch Program	10.555		110,709	105,276
Total for cluster			132,095	126,902
Child and Adult Care Food Program (CACFP)	10.558	After School Snack	1,553	2,288
Total for federal grantor agency			133,648	129,190
U.S. DEPARTMENT OF EDUCATION				
Pass-Through Indiana Department of Education				
Title 1, Part A Cluster				
Title 1 Grants to Local Educational Agencies	84.010		483,535	-
			-	380,953
School Improvement		08/09	134,757	49,624
School Improvement		09/10	-	53,035
Total for program			618,292	483,612
ARRA-Title 1 Grants to Local Educational Agencies, Recovery Act	84.389	10-9310	-	46,409
Total for cluster			618,292	530,021
Special Education Cluster				
Special Education - Grants to States	84.027		-	69,075
ARRA-Special Education Grants to States, Recovery Act	84.391		-	73,027
Total for cluster			-	142,102
State Fiscal Stabilization Fund Cluster				
ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	84.394		215,783	211,874
Pass-Through Indiana Department of Education				
Safe and Drug Free Schools and Communities - State Grants	84.186		2,888	3,131
Innovative Education Program Strategies (Title VI of ESEA)	84.298		906	300
Improving Teacher Quality State Grant	84.367		51,155	31,757
Total for federal grantor agency			889,024	919,185
Total federal awards expended			$ 1,022,672	$ 1,048,375

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

CHARTER SCHOOL OF THE DUNES
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Charter School of the Dunes (School Corporation) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Circular A-133 requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of $500,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with the Indiana Code (IC 5-11-1 et seq.), audits of School Corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

CHARTER SCHOOL OF THE DUNES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified that are not considered to be material weaknesses?	none reported
Noncompliance material to financial statements noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Type of auditor's report issued on compliance for major programs: Qualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	yes

Identification of Major Programs:

Name of Federal Program or Cluster
Title I, Part A Cluster
State Fiscal Stabilization Fund Cluster

Dollar threshold used to distinguish between Type A and Type B programs: $300,000

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

FINDING 2010-1, SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Charter School of the Dunes Officials failed to provide a Schedule of Federal Financial Assistance for the school years 2008/2009 and 2009/2010. Adequate internal control over reporting of Federal awards requires that auditees be aware of the applicable requirements.

The presented Schedule of Expenditures of Federal Awards, with the approval of the Charter School of the Dunes Officials was prepared based upon the records.

OMB Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations, Subpart C, states in part:

"Auditee Responsibilities. The auditee shall:

(a) Identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity.

(b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

(c) Comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its Federal programs.

(d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with §___.310. . ."

§___.310 Financial statements states:

"(b) Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. . ."

We recommended that Charter School of the Dunes Officials implement procedures to adequately identify and accurately report all Federal award programs.

Section III – Federal Award Findings and Questioned Costs

FINDING 2010-2, FINANCIAL REPORTING

Federal Agency: United States Department of Education
Federal Programs: Title I Grants to Local Educational Agencies, ARRA State Fiscal Stabilization Fund (SFSF) Education State Grants
CFDA Numbers: 84.010, 84.394
Pass Through: Indiana Department of Education

The cash balance reported on the Title 1 Final Expenditure Report did agree to the cash balance per the ledger at June 30, 2010. Furthermore, the cash balance reported on the Title 1 Quarterly Monitoring Report for June 30, 2010, did not agree to the ledger balance.

	Reported 06-30-10 Ledger Balance	Actual 06-30-10 Ledger Balance	Difference
Title 1 Quarterly Monitoring Report	$ (16,888.87)	$ 34,987.28	$ 51,876.15
Title 1 Final Annual Expenditure Report	28,412.98	34,987.28	6,574.30

Additionally, various grant files and reports were incomplete or not provided for audit. For example, the Fiscal Stabilization Grant had only the October 31, 2009, Annual Expense Report in the grant files provided for audit. Per the unit's ledger, funds were received during the 2008/2009 school year, therefore we could not determine if the reporting requirements were met.

Circular A-133 ____.300 states in part: "Auditee Responsibilities. The auditee shall: . . .

(c) Comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its Federal programs."

Failure to adhere to this requirement could cause the Charter School of the Dunes to become ineligible to receive Federal funds.

We recommended that the Charter School of the Dunes implement procedures to ensure that financial information is available to support the required reports.

FINDING 2010-3, CASH MANAGEMENT

Federal Agency: United States Department of Education
Federal Programs: ARRA - Title I Grants to Local Educational Agencies Recovery Act, Title I Grants to Local Educational Agencies - School Improvement Grant
CFDA Numbers: 84.389, 84.010
Award Numbers: 10-9310
Pass Through: Indiana Department of Education

The Charter School of the Dunes was awarded $146,994.59, in American Recovery and Reinvestment Act (ARRA) Title I funds. These funds were passed through from the Indiana Department of Education. The Charter School of the Dunes had excessive cash balances for the grant for all months of fiscal year 2009/2010. Excess cash balances ranged from $13,033 to $124,896. The Charter School of the Dunes ceased receiving ARRA Title I funds in January 2010, due to the large cash balance on hand of $124,896. As a result, the Charter School of the Dunes was unable to request the remaining funds of $62,994 from the original ARRA Title I Grant Award.

Additionally, the Charter School of the Dunes was awarded $76,434 in Title I School Improvement Funds for the 2009/2010 school year. At the end of the 2009/2010 school year, the cash balance in the Title I School Improvement Fund was $23,384, 31% of the original grant award.

Per the State's "Quarterly Project Expenditure Report" for Title I, excessive cash balances were defined as a cash balance at the end of any month that is greater than 10% of that month's expenditures. An amended cash request form must be submitted to reduce the next month's distribution in order to alleviate an excessive cash balance. Cash balances for each month should be zero or as near zero as possible to receive next month's distribution.

Failure to minimize the cash on hand balances indicates noncompliance with cash management requirements established by federal agencies.

EDGAR § 80.20 states in part: ". . .

(b) The financial management systems of other grantees and subgrantees must meet the following standards: . . .

> (7) Cash management. Procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by grantees and subgrantees must be followed whenever advance payment procedures are used. Grantees must establish reasonable procedures to ensure the receipt of reports on subgrantees' cash balances and cash disbursements in sufficient time to enable them to prepare complete and accurate cash transactions reports to the awarding agency. When advances are made by letter-of-credit or electronic transfer of funds methods, the grantee must make drawdowns as close as possible to the time of making disbursements. Grantees must monitor cash drawdowns by their subgrantees to assure that they conform substantially to the same standards of timing and amount as apply to advances to the grantees."

Effective July 1, 2010, the Indiana Department of Education modified the grant process for their subrecipients. School corporations will no longer be requesting grant advances; instead, school corporations will be required to spend the funds, necessitating reimbursements on funds already spent.

We recommended Charter School of the Dunes Officials follow the new guidelines established by the Indiana Department of Education, requiring Title I funds to be reimbursed after the funds have been properly spent.

FINDING 2010-4, CAPITAL ASSET RECORDS AND CONTROLS

Federal Agency: United States Department of Education
Federal Programs: Title I Grants to Local Educational Agencies, ARRA State Fiscal Stabilization Fund (SFSF) Education State Grants
CFDA Numbers: 84.010, 84.394
Pass Through: Indiana Department of Education

Capital asset inventory records were not maintained for equipment purchased with federal funds.

EDGAR 80.32 states in part:

> " . . . (f) . . . In the event a grantee or subgrantee is provided federally-owned equipment: (1) Title will remain vested in the Federal Government. (2) Grantees or subgrantees will manage the equipment in accordance with Federal agency rules and procedures, and submit an annual inventory listing. (3) When the equipment is no longer needed, the grantee or subgrantee will request disposition instructions from the Federal agency."

We recommended that Charter School of the Dunes Officials establish procedures to ensure that equipment purchased with federal funds is accounted for in accordance with federal guidelines.

The Charter School of the Dunes

860 North Lake Street Gary, Indiana 46403

Indiana State Board of Accounts
Room E418
302 West Washington Street
Indianapolis, IN 46204-2765

February 9, 2011

To Whom It May Concern:

Below please find the required responses:

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2008-1, ACCOUNTING FOR FEDERAL GRANT FUNDS

Original SBA Audit Report Number:	B34621
Fiscal Years	07/01/06 to 06/30/08
Auditee Contact Person	_Kathleen Kansfield_____
Title of Contact Person	_Controller _____
Phone Number	_312-226-3355_____
Status of Finding:	

Upon change of educational management organizations in August 2009, the new accounting system utilizes separate fund codes for all Federal Grant Funds using the recommended Indiana School Fund Codes. It should be noted that the portion of Title I funds for School Improvement Grant was recorded using separate GL location codes incorporated into the chart of accounts, to isolate those revenues and expenditures from the basic Title I Federal Grant funds for reporting. Prior to August 2009, the 7/1/08 to 6/30/09 General Ledger and reporting provided from the prior management organization utilized separated fund codes for Federal Grant Funds.

FINDING 2008-2, FINANCIAL REPORTING

Federal Agency: United States Department of Education
Federal Program: Title I Grants to Local Educational Agencies, Reading First State Grants
CFDA Number: 84.010, 84.357
Pass Through: Indiana Department of Education

Original SBA Audit Report Number:	B34621
Fiscal Years	07/01/06 to 06/30/08
Auditee Contact Person	Kathleen Kansfield
Title of Contact Person	Controller
Phone Number	312-226-3355
Status of Finding:	

Upon change of educational management organizations in August 2009, general ledger reports used to prepare the quarterly filings are included in the files as support documentation. In addition, going forward, the cash balance detail by fund reports will also be included as supporting documentation to all report filing ending cash balances.

FINDING 2008-3, CASH MANAGEMENT

Federal Agency: United States Department of Education
Federal Program: Title I Grants to Local Educational Agencies, Reading First State Grants
CFDA Number: 84.010, 84.357
Pass-Through Entity: Indiana Department of Education

Original SBA Audit Report Number:	B34621
Fiscal Years	07/01/06 to 06/30/08
Auditee Contact Person	Kathleen Kansfield
Title of Contact Person	Controller
Phone Number	312-226-3355
Status of Finding:	

Shortly after the change of educational management organizations in August 2009, the new state monthly reporting requirements for all Federal Funds included request to adjust next monthly distribution of funding if excess funds above actual expenditures. When applicable, the funding distributions were reduced or adjusted. Beginning in Fiscal Year 2011 all funding distributions are reimbursement based for expended funds only.

Vito C. Bianco

February, 9, 2011

The Charter School of the Dunes

860 North Lake Street Gary, Indiana 46403

Indiana State Board of Accounts
Room E418
302 West Washington Street
Indianapolis, IN 46204-2765

February 9, 2011

To Whom It May Concern:

Below please find the Corrective Action Plan to the audit findings as of 6-30-10:

CORRECTIVE ACTION PLAN

FINDING 2010-1, SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Based on these new Federal Audit Requirements, officials will be sure to prepare the Schedule of Federal Financial Assistance and Schedule of Expenditures of Federal Awards at the close of each school year so it is available for the Federal Audit upon request.

FINDING 2010-2, FINANCIAL REPORTING

Effective immediately, all cash fund ledgers will be printed as supporting documents and reconciled to all required Federal reporting. Individual are maintained for all Federal funding sources containing approved programs and any required reporting and supporting documents.

The auditors were provided a reconciliation of the Title I Quarterly Monitoring Report ending cash balance variance identifying the reporting errors. The material error was due to the transfer of FY09 Title I Carryover funds were not identified as received funding on the Title I Quarterly Monitoring Report. The amount listed as the actual ledger balance at 6/30/10 was accurate as provided on the reconciliation report. The errors were identified when the Title I Final Annual Expenditure Report was prepared and filed beyond the date for amending the Title I Quarterly Monitoring Report.

FINDING 2010-2, FINANCIAL REPORTING (Continued)

The Title I Final Annual Expenditure Report reflected activity and cash balances as compared to the 6/30/10 ledger balances is an inaccurate finding presentation on the audit report. The Title I Final Annual Expenditure Report through the end of the program liquidation period as of 9/30/10 as required by State and Federal requirements. The report and all supporting documentation reflected this activity. Unfortunately the actual Title I Final Expenditure Report improperly reflected a program ending date of 6/30/10.

Due to the change in Educational Management Organizations (EMO) and a large portion of the schools leadership positions in August 2009, several of the smaller grant files from the 08/09 school year were unavailable within the short period available to gather this information.

The October 2009 Fiscal Stabilization report reflected 100% of all funds received from the June 2009 and the September 2009 distributions of these funds. The detail provided in the prior (EMO) general ledger in conjunction with the reports supporting documents should have been sufficient to determine if the reporting requirements were met.

FINDING 2010-3, CASH MANAGEMENT

Effective July 1, 2010, the school corporation only requests grant funding on a reimbursement basis for funds already expended or encumbered This will eliminate all excessive cash balances of Federal funds.

FINDING 2010-4, CAPITAL ASSET RECORDS AND CONTROLS

Effective immediately, a separate asset ledger will be maintained for all capital assets purchased with Federal Funds. The school does have all existing capital assets purchased with Federal Funds physically permanently tagged with funding sources. And existing capital asset records obtained from prior EMO did identify those assets purchased with Federal Funds.

Vito C. Bianco

February, 14, 2011

CHARTER SCHOOL OF THE DUNES
EXIT CONFERENCE

The contents of this report were discussed on February 16, 2011, with Vito Bianco, Treasurer; Christine McKenzie, Director of the School; Ron Cohen, Vice President of the School Board; and Kathleen Kansfield, Accounting Controller. The official response has been made a part of this report and may be found on pages 39 through 41.

The Charter School of the Dunes

860 North Lake Street Gary, Indiana 46403

Indiana State Board of Accounts
Room E418
302 West Washington Street
Indianapolis, IN 46204-2765

February 28, 2011

The Charter School of the Dunes
Management Response to Examination Results and Comments

Financial Report Opinion Modifications

The management company has had discussion with State Auditors, expressing concerns over the timing and volume of audit data required in a very short period. The discussion led to several suggestions to ensure much of the data and supplemental schedules can be prepared in advance of the audit.

In August 2009, the school board approved moving to a new educational management company. Due to timing and volume of audit data requested, we were unable to obtain all the missing grant files, information and asset information relating to the audit period from the prior management company.

Federal and State Agencies – Compliance Requirements

Based on these new Federal Audit Requirements, officials will be sure to prepare the Schedule of Federal Financial Assistance and Schedule of Expenditures of Federal Awards at the close of each school year so it is available for the Federal Audit upon request.

Biannual Financial Report to a State Agency

School officials will be sure to file accurate and timely reports as required by federal and state agencies.

Capital Asset Records

The school does maintain the Capital Assets Ledger Form 369 as a record of capital assets. The management company will ensure this data is available during the audits.

Optical Images of Checks

The general and payroll checking accounts set up in August 2009, were not providing the optical images of cancelled checks on the bank statements. The optical images were available to be printed from online banking at any time.

The management company has requested printouts of all cancelled checks not otherwise provided and ensured that all future statements contain printed optical images of checks with the monthly bank statements.

Overdrawn Cash Balances

The school officials maintain internal controls which do monitor fund cash balances.
The specific overdrawn cash balances identified in the audit are addressed below.
The 6-30-10 overdrawn Title IV fund (5800) will be submitted for board approval of general fund transfer as of 6-30-11.
The ARRA Special Education Fund (7953) was funded on reimbursement request in September 2010.

Transfers Between Funds

The school board will be presented for approval all proposed transfers between funds based on school business decisions and transactions.

Official Bonds

The copies official bond and employee dishonesty insurance coverage for the fiscal year 2008/2009 was not received from the prior management company during the audit fieldwork.

As of fiscal year 2009/2010, the employee dishonesty insurance coverage is combined in part of the overall school insurance package and not a separate policy document.

The management company has ensured that all treasurer bonds have been filed with the Office of County Recorder for fiscal year 2009/2010 and current fiscal year 2010/2011.

Accounts Payable Vouchers

Prior to August 2009, all claims checks were signed by the school board president. Beginning in August 2009 the school board reviews and approves all open (unpaid) claims as of the date of the monthly board reports issuance. The school board has approved the fiscal officer to have jurisdiction over allowance of payment of the claims. Based on discussion with the State Auditor, the separate approval of open (unpaid claims) was not clear in the school board minutes.

The current management company is developing new claims approval procedures to ensure clarity of approval of open unpaid claims and paid claims with recurring expenditure approval by the board.

Disconnect Notice and Late Fees

Based on detail information provided by the State Auditor, the timing of these 2 identified instances were for invoices received by the prior management company but not paid until additional invoices reflecting disconnect notice and / or late fees were provided to the current management company in September and October 2009.

Travel Claims

Based on detail information provided by the State Auditor, the 2 travel claims paid without the Mileage Claim General Form 101 occurred in October 2009, prior to the school's receiving the preprinted prescribed forms.

Contracts

The school will make sure all contractual services are supported by written contracts.

Employee Time Records

The school has ordered prescribed General Payroll Form 99A to be used for the 2010-2011 school year forward.

Certified Report of Names, Addresses, Duties and Compensation of Public Employees, General Form 100R

The management company will ensure that this report is available for audit and filed with the State Board of Accounts as required annually.

B34621

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT

OF

CHARTER SCHOOL OF THE DUNES

LAKE COUNTY, INDIANA

July 1, 2006 to June 30, 2008

FILED

07/29/2009

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SCHEDULE OF OFFICIALS

Office	Official	Term
Senior Vice President of School Finance	Roger Gray	07-01-06 to 06-30-09
Chief Administrative Officer	William Ignatowski	07-01-06 to 06-30-08
	Deborah Conkle	07-01-08 to 06-30-09
President of the School Board	Nancy Knightly	07-01-06 to 06-30-09

STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF THE CHARTER SCHOOL OF THE DUNES, LAKE COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities and each major fund of the Charter School of the Dunes (School Corporation), as of and for the years ended June 30, 2007 and 2008, which collectively comprise the School Corporation's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the School Corporation's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the School Corporation prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities and each major fund of the School Corporation as of June 30, 2007 and 2008, and the respective cash receipts and cash disbursements during the years then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated July 14, 2009, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Corporation's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The School Corporation has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Corporation's basic financial statements. The Combining Schedule, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedule, as listed in the Table of Contents, has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

July 14, 2009

STATE OF INDIANA

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF THE CHARTER SCHOOL OF THE DUNES, LAKE COUNTY, INDIANA

We have audited the financial statements of the governmental activities and each major fund of the Charter School of the Dunes (School Corporation), as of and for the years ended June 30, 2007 and 2008, which collectively comprise the School Corporation's basic financial statements and have issued our report thereon dated July 14, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the School Corporation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we considered to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in item 2008-1 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Corporation's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2008-1.

The School Corporation's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the School Corporation's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the School Corporation's management, the School Board, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 14, 2009

CHARTER SCHOOL OF THE DUNES
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For the Year Ended June 30, 2007

Functions/Programs	Disbursements	Program Receipts: Charges for Services	Program Receipts: Operating Grants and Contributions	Net (Disbursement) Receipts and Changes in Net Assets: Totals
Governmental activities:				
Instruction	$ 1,822,062	$ -	$ 63,055	$ (1,759,007)
Support services	2,151,611	26,052	189,774	(1,935,785)
Community services	39,654	-	-	(39,654)
Debt service	554,895	-	-	(554,895)
Total government	$ 4,568,222	$ 26,052	$ 252,829	(4,289,341)
General receipts:				
Property taxes				1,288,425
Other local sources				10,428
State aid				2,576,656
Grants and contributions not restricted to specific programs				880,034
Investment earnings				17,674
Total general receipts				4,773,217
Change in net assets				483,876
Net assets - beginning				17,962
Net assets - ending				$ 501,838
Assets				
Cash and investments				$ 501,838
Net Assets				
Unrestricted				$ 501,838

The notes to the financial statements are an integral part of this statement.

CHARTER SCHOOL OF THE DUNES
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For the Year Ended June 30, 2008

Functions/Programs	Disbursements	Program Receipts: Charges for Services	Program Receipts: Operating Grants and Contributions	Net (Disbursement) Receipts and Changes in Net Assets: Totals
Governmental activities:				
Instruction	$ 1,716,733	$ -	$ 50,163	$ (1,666,570)
Support services	2,172,937	11,585	162,282	(1,999,070)
Community services	30,170	-	-	(30,170)
Nonprogrammed charges	138,252	-	-	(138,252)
Debt service	479,929	-	-	(479,929)
Total government	$ 4,538,021	$ 11,585	$ 212,445	(4,313,991)
General receipts:				
Property taxes				1,292,456
Other local sources				12,661
State aid				2,361,519
Grants and contributions not restricted to specific programs				451,119
Sale of property, adjustments, and refunds				5,609
Investment earnings				10,044
Total general receipts				4,133,408
Change in net assets				(180,583)
Net assets - beginning				501,838
Net assets - ending				$ 321,255
Assets				
Cash and investments				$ 321,255
Net Assets				
Unrestricted				$ 321,255

The notes to the financial statements are an integral part of this statement.

CHARTER SCHOOL OF THE DUNES
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2007

	General	Other	Totals
Receipts:			
Local sources	$ 1,316,487	$ 26,092	$ 1,342,579
State sources	2,680,257	780	2,681,037
Federal sources	880,034	148,448	1,028,482
Interfund loans	-	41,413	41,413
Total receipts	4,876,778	216,733	5,093,511
Disbursements:			
Current:			
Instruction	1,820,971	1,091	1,822,062
Support services	1,903,143	248,468	2,151,611
Community services	4,925	34,729	39,654
Debt services	554,895	-	554,895
Interfund loans	41,413	-	41,413
Total disbursements	4,325,347	284,288	4,609,635
Excess (deficiency) of receipts over disbursements	551,431	(67,555)	483,876
Other financing sources (uses):			
Transfers in	14,673	93,081	107,754
Transfers out	(93,081)	(14,673)	(107,754)
Total other financing sources (uses)	(78,408)	78,408	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	473,023	10,853	483,876
Cash and investments - beginning	17,724	238	17,962
Cash and investments - ending	$ 490,747	$ 11,091	$ 501,838
Cash and Investment Assets - Ending			
Cash and investments	$ 490,747	$ 11,091	$ 501,838
Cash and Investment Fund Balance - Ending			
Unrestricted	$ 490,747	$ 11,091	$ 501,838

The notes to the financial statements are an integral part of this statement.

CHARTER SCHOOL OF THE DUNES
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2008

	General	Grants	Capital Projects	Other	Totals
Receipts:					
Local sources	$ 1,307,599	$ -	$ -	$ 19,147	$ 1,326,746
State sources	2,433,835	-	-	890	2,434,725
Federal sources	-	450,155	-	140,203	590,358
Sale of property, adjustments and refunds	5,609	-	-	-	5,609
Interfund loans	-	110,805	1,181	36,205	148,191
Total receipts	3,747,043	560,960	1,181	196,445	4,505,629
Disbursements:					
Current:					
Instruction	1,368,961	347,772	-	-	1,716,733
Support services	1,822,746	154,595	1,181	194,415	2,172,937
Community services	-	-	-	30,170	30,170
Nonprogrammed charges	136,406	1,846	-	-	138,252
Debt services	479,929	-	-	-	479,929
Interfund loans	148,191	-	-	-	148,191
Total disbursements	3,956,233	504,213	1,181	224,585	4,686,212
Excess (deficiency) of receipts over disbursements	(209,190)	56,747	-	(28,140)	(180,583)
Other financing sources (uses):					
Transfers in	89,927	-	-	59,113	149,040
Transfers out	(59,113)	(56,747)	-	(33,180)	(149,040)
Total other financing sources (uses)	30,814	(56,747)	-	25,933	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(178,376)	-	-	(2,207)	(180,583)
Cash and investments - beginning	490,747	-	-	11,091	501,838
Cash and investments - ending	$ 312,371	$ -	$ -	$ 8,884	$ 321,255
Cash and Investment Assets - Ending					
Cash and investments	$ 312,371	$ -	$ -	$ 8,884	$ 321,255
Cash and Investment Fund Balance - Ending					
Unrestricted	$ 312,371	$ -	$ -	$ 8,884	$ 321,255

The notes to the financial statements are an integral part of this statement.

I. Summary of Significant Accounting Policies

A. Reporting Entity

School Corporation, as used herein, shall include, but is not limited to, school townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, county schools, united schools, school districts, cooperatives, educational service centers, community schools, community school corporations, and charter schools.

The School Corporation was established under the laws of the State of Indiana. The School Corporation operates under a Board of School Trustees form of government and provides educational services.

The School Corporation's financial reporting entity is composed of the following:

Primary Government: Charter School of the Dunes

In determining the financial reporting entity, the School Corporation complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The School Corporation reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The grants fund is used to account for the financial activity pertaining to grant awards.

The capital projects fund accounts for planned construction, repair, replacement or remodeling; and the purchase, lease, upgrade, maintenance, or repair of computer equipment.

C. Measurement Focus and Basis of Accounting

The government-wide and governmental financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The cash and investment basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred. Investment transactions are not presented on the financial statements.

If the School Corporation utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, the School Corporation's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as interest receipts in the year of the sale of the investment.

2. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the School Corporation in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively.

3. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

4. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

5. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.

b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the School Corporation's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance.

E. Receipts and Disbursements

Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, and (2) operating grants and contributions. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.

2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are reported as reimbursements.

3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis. The effects of interfund services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

II. Detailed Notes on All Funds

A. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision.

The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

B. Interfund Transfers

Interfund transfers for the years ended June 30, 2007 and 2008, were as follows:

Transfer From	Transfer To	2007	2008
General Fund	Other governmental funds	$ 93,081	$ 59,113
Other governmental funds	General Fund	14,673	89,927
Totals		$ 107,754	$ 149,040

The School Corporation typically uses transfers for cash flow purposes as provided by various statutory provisions.

III. Other Information

A. Risk Management

The School Corporation is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents (excluding postemployment benefits); and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents (excluding postemployment benefits); and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

B. Subsequent Event

The second installment of the 2007 pay 2008 property taxes was billed in January 2009. Final distribution of the 2007 pay 2008 property taxes was completed March 26, 2009.

In addition, due to delays caused by trending of assessments, the assessed valuations of Lake County have not been finalized. Therefore, the 2008 pay 2009 property tax rates and levies, as well as related budget orders for 2009, have not yet been established as of July 14, 2009.

CHARTER SCHOOL OF THE DUNES
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended June 30, 2007

	School Lunch	OASIS	Totals
Receipts:			
Local sources	$ 6,290	$ 19,802	$ 26,092
State sources	780	-	780
Federal sources	148,448	-	148,448
Interfund loans	41,413	-	41,413
Total receipts	196,931	19,802	216,733
Disbursements:			
Current:			
Instruction	-	1,091	1,091
Support services	248,468	-	248,468
Community services	-	34,729	34,729
Total disbursements	248,468	35,820	284,288
Excess (deficiency) of receipts over disbursements	(51,537)	(16,018)	(67,555)
Other financing sources (uses):			
Transfers in	77,063	16,018	93,081
Transfers out	(14,673)	-	(14,673)
Total other financing sources (uses)	62,390	16,018	78,408
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,853	-	10,853
Cash and investments - beginning	238	-	238
Cash and investments - ending	$ 11,091	$ -	$ 11,091
Cash and Investment Assets - Ending			
Cash and investments	$ 11,091	$ -	$ 11,091
Cash and Investment Fund Balance - Ending			
Unrestricted	$ 11,091	$ -	$ 11,091

CHARTER SCHOOL OF THE DUNES
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended June 30, 2008

	School Lunch	OASIS	Totals
Receipts:			
Local sources	$ 5,476	$ 13,671	$ 19,147
State sources	890	-	890
Federal sources	140,203	-	140,203
Interfund loans	36,205	-	36,205
Total receipts	182,774	13,671	196,445
Disbursements:			
Current:			
Support services	194,415	-	194,415
Community services	-	30,170	30,170
Total disbursements	194,415	30,170	224,585
Excess (deficiency) of receipts over disbursements	(11,641)	(16,499)	(28,140)
Other financing sources (uses):			
Transfers in	42,614	16,499	59,113
Transfers out	(33,180)	-	(33,180)
Total other financing sources (uses)	9,434	16,499	25,933
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,207)	-	(2,207)
Cash and investments - beginning	11,091	-	11,091
Cash and investments - ending	$ 8,884	$ -	$ 8,884
Cash and Investment Assets - Ending			
Cash and investments	$ 8,884	$ -	$ 8,884
Cash and Investment Fund Balance - Ending			
Unrestricted	$ 8,884	$ -	$ 8,884

CHARTER SCHOOL OF THE DUNES
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS
June 30, 2008

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

Primary Government	Ending Balance
Governmental activities:	
Capital assets, not being depreciated:	
Buildings	$ 1,192,847
Machinery and equipment	588,516
Total governmental activities, capital assets not being depreciated	$ 1,781,363

CHARTER SCHOOL OF THE DUNES
SUPPLEMENTARY INFORMATION
SCHEDULE OF LONG-TERM DEBT
June 30, 2008

The School Corporation has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental Activities:		
Capital leases:		
Security Camera Lease	$ 3,061	$ 3,095
Notes and loans payable:		
Indiana Common School Loan	1,496,864	147,045
Mercantile Construction Loan	149,818	152,903
Total governmental activities debt	$ 1,649,743	$ 303,043

CHARTER SCHOOL OF THE DUNES
OTHER REPORT

The audit report presented herein was prepared in addition to the other official report listed below:

Special Investigation Report of Charter School of the Dunes

PRESCRIBED FORMS

The following prescribed forms were not in use:

(1) Accounts Payable Voucher (Form 523).

(2) Purchase Order (Form 98).

(3) Duplicate Checks (Form 509).

(4) Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances (Form 512).

(5) Capital Asset Ledger (Form 369).

(6) Payroll Schedule and Voucher (Form 99).

(7) Employee Service Records (Form 99A).

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

RECEIPTS INTERNAL CONTROLS

The following internal control deficiencies were noted:

(1) Prescribed receipts (Form 517) were not used in the school year 2006-2007.

(2) A significant number of receipts did not indicate whether cash or check was received.

(3) Receipts appeared to be altered.

(4) Original receipts were not retained for voided receipts.

(5) Receipts were not issued in sequential order because numerous receipt books were in use at one time.

(6) Specific receipts could not be traced to specific deposits.

(7) Multiple employees had access to the collections.

(8) Collections were deposited only once or twice a month.

(9) Computer software for school lunch management was not reconciled with daily lunch collections.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

IC 5-13-6-1(c) states in part: ". . . all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance . . ."

INTERNAL CONTROLS OVER FINANCIAL REPORTING

Federal grants received by the School Corporation, other than the school lunch reimbursements, were comingled into one fund, Grants Fund. Subaccounts were established within the fund; however, we were unable to identify the cash balances related to individual grants.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

A fund constitutes a complete accounting entity and all financial transactions, both receipts and disbursements, are to be recorded in the fund to which they pertain. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 3)

SCHOOL LUNCH ELIGIBILITY VERIFICATION

According to the guidelines governing the school lunch program, the School Corporation is required to obtain verification of eligibility for 3% of the applications for free and reduced lunch. Documentation of verification was not presented for audit.

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Officials should request a written position from the Indiana Department of Education stating whether the corrective action taken was sufficient or if additional verifications need to be performed when high incidences of errors in test sample verifications are noted. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 8)

EXTRA-CURRICULAR ACCOUNT

The School Corporation does not maintain an extra-curricular account. Extra-curricular collections are deposited into a bank account entitled "trust and agency." Receipts were not written for these collections and a ledger was not maintained. Therefore, the bank account was never reconciled.

Activity or activities as used herein has reference to conducting any athletic, social, class, or other school function and the collection, custody and disbursement of any money in connection therewith, other than functions conducted solely by any organization of parents and teachers, which does not include public money. The collection, custody, and disbursement of the money for an activity are represented in the accounting records by a fund and the control account for all of the activity funds is designated as the "School Extra-Curricular Account." (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 1)

IC 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

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SUPPLEMENTAL AUDIT OF

FEDERAL AWARDS

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF THE CHARTER SCHOOL OF THE DUNES, LAKE COUNTY, INDIANA

Compliance

We have audited the compliance of the Charter School of the Dunes (School Corporation) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the years ended June 30, 2007 and 2008. The School Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the School Corporation's management. Our responsibility is to express an opinion on the School Corporation's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the School Corporation's compliance with those requirements.

In our opinion, the School Corporation complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the years ended June 30, 2007 and 2008. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2008-2 and 2008-3.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

Internal Control Over Compliance

The management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the School Corporation's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in a School Corporation's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in items 2008-2 and 2008-3 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be material weaknesses.

The School Corporation's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the School Corporation's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the School Corporation's management, the School Board, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 14, 2009

CHARTER SCHOOL OF THE DUNES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Years Ended June 30, 2007 and 2008

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Total Federal Awards Expended 06-30-07	Total Federal Awards Expended 06-30-08
U.S. DEPARTMENT OF AGRICULTURE			
Pass-Through Indiana Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	$ 14,941	$ 14,782
National School Lunch Program	10.555	122,070	125,657
Child and Adult Care Food Program	10.558	2,689	1,977
Total for federal grantor agency		139,700	142,416
U.S. DEPARTMENT OF EDUCATION			
Pass-Through Indiana Department of Education			
Title I Grants to Local Educational Agencies	84.010	256,295	319,411
Safe and Drug Free Schools and Communities - State Grants	84.186	1,056	-
Charter Schools	84.282	36,492	-
Innovative Education Program Strategies (Title VI of ESEA)	84.298	2,532	906
Reading First State Grants	84.357	230,556	107,698
Improving Teacher Quality State Grant	84.367	74,304	92,763
Total for federal grantor agency		601,235	520,778
Total federal awards expended		$ 740,935	$ 663,194

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

CHARTER SCHOOL OF THE DUNES
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Charter School of the Dunes (School Corporation) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Circular A-133 requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of $500,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with the Indiana Code (IC 5-11-1 et seq.), audits of School Corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

CHARTER SCHOOL OF THE DUNES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	yes
Noncompliance material to financial statements noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	yes

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
84.010	Title I Grants to Local Educational Agencies
84.357	Reading First State Grants

Dollar threshold used to distinguish between Type A and Type B programs: $300,000

Auditee qualified as low-risk auditee?	no

Section II – Financial Statement Findings

FINDING 2008-1, ACCOUNTING FOR FEDERAL GRANT FUNDS

A separate accounting by fund for federal grants was not maintained. An accounting of the federal grant receipts and expenditures within the Grants Fund for the 2007-2008 school year was made by using object codes. Due to the commingling of the federal funds, we were unable to verify cash balances as reported for the Title I Grants to Local Educational Agencies and Reading First State Grants programs.

Compliance is required, as applicable, with generally accepted accounting principles, and standards issued by the Governmental Accounting Standards Board, Financial Accounting Standards Board, and other standards setting bodies and also with various accounting guides, manuals and other publications. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

The internal controls over reporting were not adequate. Failure to establish adequate reporting internal controls and demonstrate compliance with the reporting requirements may jeopardize the School's ability to obtain federal awards in the future.

We recommended procedures and internal controls be implemented that will ensure that each federal grant award is maintained in a separate fund.

Section III – Federal Award Findings and Questioned Costs

FINDING 2008-2, FINANCIAL REPORTING

Federal Agency: United States Department of Education
Federal Program: Title I Grants to Local Educational Agencies, Reading First State Grants
CFDA Number: 84.010, 84.357
Pass Through: Indiana Department of Education

Eight of the Title I quarterly reports that should have been filed during the audit period, three were not provided for audit. Four of the five that were presented were filed two to twenty-one days after the due date.

Required reports for the Reading First grant program were not presented.

Circular A-133 ____.300(b) states, "The auditee shall:

(c) Comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its Federal programs."

Failure to adhere to this requirement could cause the school to become ineligible to receive federal funds.

We recommended procedures be implemented to ensure that financial information is available to support preparation of the required reports.

FINDING 2008-3, CASH MANAGEMENT

Federal Agency: United States Department of Education
Federal Program: Title I Grants to Local Educational Agencies, Reading First State Grants
CFDA Number: 84.010, 84.357
Pass-Through Entity: Indiana Department of Education

The Title I grant was reviewed to determine if the calculated cash balance at month end exceeded the subsequent month's expenditures. The cash balance exceeded the subsequent month's expenditures for 16 months of the 24 months examined.

The Reading First grant was reviewed to determine if the calculated cash balance at month end exceeded the subsequent month's expenditures. The cash balance exceeded the subsequent month's expenditures for 6 months of the 13 months tested.

As part of the grant application, the pass-through entity requires the local educational agency to sign-off on the provision which states in part: " . . . the amount of the estimated cash request will not result in a cash surplus greater than the estimated expenditures."

EDGAR 80.20 (b)(7) states in part: "Procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by grantees and subgrantees must be followed whenever advance payment procedures are used. Grantees must monitor cash drawdowns by their subgrantees to assure that they conform substantially to the same standards of timing and amount as apply to advances to the grantees."

Failure to follow the specific grant guidelines may jeopardize the Charter School's ability to obtain federal awards in the future.

We recommended procedures be implemented to match drawdown requests to the budgeted monthly expenditures, with the goal to minimize the amount of cash on hand at the end of each month.

The Charter School of the Dunes

860 North Lake Street Gary, Indiana 46403
Phone (219) 939-9690 Fax (219) 939-9031

June 30, 2009

Indiana State Board of Accounts
Mary Jo Small
Porter County Government Center
155 Indiana Ave
Valparaso, IN 46383

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number 2006-3

Original SBA Audit Report Number:	B29685
Fiscal Year:	6/30/04-6/30/06
Auditee Contact Person:	Roger Gray
Title of Contact Person:	VP School Finance
Phone Number:	(517)371-5948 x307
Status of Finding:	Ongoing
Federal Agency:	United States Department of Education
Federal Program:	Title I, Reading First State Grant
CFDA Number:	84.010, 84.357
Award Numbers:	05-9310, 06-9310
Pass-Through Entity:	Indiana Department of Education

Management has been making an effort to get filings submitted by reporting due dates since the date the prior audit finding was reported. Challenges with filing reports 10 days after the end of the quarter are primarily a result of the short time to collect the bank statements, prepare reconciliations and report the data. During 2006-07 to present, Management filings were as follows:

1st qtr report due 10/10/06 was filed 10/12/06.
2nd qtr report due 1/10/07 was filed 1/12/07.
3rd qtr report due 4/10/07 was filed 5/1/07.
Final Expenditure Report due 10/15/07 was filed 10/15/07.

1st qtr report due 10/10/07 was filed 10/15/07.
2nd qtr report due 1/10/08 was filed 1/10/08.
We were unable to locate DOE confirmation for filing the 3rd qtr report to prove date the report was filed.
Interim Expenditure report was filed 7/1/08
Final Expenditure was filed 10/30/08.

The mission of the Charter School of the Dunes is to embrace a diverse student body and inspire success through an innovative curriculum, while cultivating environmental stewardship, by holding accountable students, family, school, and community.

1st qtr report due 10/10/08 was filed 10/10/08.
2nd qtr report due 1/10/09 was filed 1/9/09.
3rd qtr report due 4/10/09 was filed 4/9/09.
Interim expenditure report as of date of this response is not yet due.

While there is still room for improvement, Management has made significant progress from finding 2006-3 from the 2004-06 audit dated 2/27/07 and is committed to finding ways to ensure reporting is completed in a timely manner.

Finding Number 2006-4

Original SBA Audit Report Number:	B29685
Fiscal Year	6/30/04-6/30/06
Auditee Contact Person	Roger Gray
Title of Contact Person	VP School Finance
Phone Number	(517)371-5948 x307
Status of Finding:	Ongoing
Federal Agency:	United States Department of Education
Federal Program:	Reading First State Grants
CFDA Number:	84.357
Pass-Through Entity:	Indiana Department of Education

Management has been requesting adjustments to scheduled distributions when cash receipts has been exceeding the pace of grant disbursements.

Finding Number 2006-5

Original SBA Audit Report Number:	B29685
Fiscal Year:	6/30/04-6/30/06
Auditee Contact Person:	Roger Gray
Title of Contact Person:	VP School Finance
Phone Number:	(517)371-5948 x307
Status of Finding:	Corrected
Federal Agency:	United States Department of Education
Federal Program:	Title I Grants to Local Educational Agencies
CFDA Number:	84.010
Award Numbers:	05-9310, 06-9310
Pass-Through Entity:	Indiana Department of Education

Management has continued to use an account segment in addition to a separate fund to separate revenue and expense transaction detail for grant awards. As a result of implementing the use of the additional fund and account segment beginning July 1, 2008, management is able to run general ledger reports to show how each individual grant award was spent and that expenditures were incurred in the period of availability.

Roger W. Gray
Senior VP School Finance
Mosaica Education, Inc.

The Charter School of the Dunes

860 North Lake Street Gary, Indiana 46403
Phone (219) 939-9690 Fax (219) 939-9031

June 30, 2009

Indiana State Board of Accounts
Mary Jo Small
Porter County Government Center
155 Indiana Ave
Valparaso, IN 46383

RE: Charter School of the Dunes, Corrective Action Plan

Please find attached the responses to SBOA audit comments for Charter School of the Dunes. Please let me know if you need any additional information.

Section II Financial Statement Findings:

FINDING NO. 2008-1, INTERNAL CONTROLS OVER FEDERAL GRANT FINDINGS

Through the point in time when the 2006 audit was completed in early 2007, management believed it was tracking grant revenues and expenditures by using revenue and expenditure accounts with a segment identifying the specific grant the activity was being funded with in accordance with the federal audit guidelines and the Indiana Accounting and Uniform Compliance Guidelines Manual. The separate accounting by fund for federal grants was not done as our interpretation of language in section 3 of Indiana Accounting and Uniform Compliance Guidelines Manual was that use of separate funds was optional unless there was a matching requirement, in which case it was required that accounting for federal grants be maintained as part of the general fund. We had discussed this interpretation with the SBOA auditor that audited the School's records in 2005 and he indicated that the process of having a general fund account segment identify the specific grant the revenue/expense was coming from/being funded by was acceptable. None of the federal guidelines in OMB Circular A-133 require the use of separate funds to account for federal grant awards. Accordingly, we accounted for federal grant activity in a manner that would allow us to be able to report how specific grant allocations were spent. Once we were informed in early 2007 by SBOA auditors that the State preferred a separate accounting by fund to be maintained for federal grant receipts and expenditures, management made provisions to begin the requested record maintenance by recording federal grant activity in a separate fund beginning July 1, 2007. This was done to allow a clean transition from reporting federal grant revenues and expenditures in the General Fund to the new separate accounting by fund for federal grant receipts and expenditures.

Upon reviewing federal grant activity through June 30, 2008 as part of their audit procedures, the SBOA auditors have requested that we begin recording the activity for each federal grant in a separate fund. Management will convert to this beginning in 2009-10. Management believes it

has adequate internal controls as the school is able to run general ledger reports that account for every transaction funded by federal grant programs. In addition, that information was provided to SBOA auditors to demonstrate controls were sufficient to produce the reporting required by federal grant guidelines. Internal controls for the School's accounting and financial reporting systems are designed to mitigate control risk to an acceptable level. It is important to note that SBOA auditors did not have any recommended adjustments to the financial statements which would indicate that controls are adequate to prevent material misstatements from going uncorrected.

Section III Federal Award Findings and Questioned Costs:

FINDING NO. 2008-2, FINANCIAL REPORTING

Federal Agency:	United States Department of Education
Federal Program:	Title I, Reading First State Grants
CFDA Number:	84.010, 84.357
Pass Through:	Indiana Department of Education

Management provided copies of the general ledger reports that went along with the quarterly reports for Title I. Those quarterly reports were submitted based on the general ledger for invoices received through that date. Because the quarterly monitoring reports are due so quickly after year end, it is possible that reports run subsequent to the 10th of the month due date would include additional transaction detail that was posted to the general ledger after the interim reporting date. Since there is no Division of Compensatory Education procedure by which interim reports can be amended, management is unclear as to how reports based on information available so shortly after month end can include all activity when invoices for services through the end of the quarter typically would trickle in during the 30 day period following the end of the quarter. Management will continue attaching supporting documentation and general ledger reports to the file copies of the quarterly reporting maintained by the business office.

FINDING NO. 2008-3, CASH MANAGEMENT

Federal Agency:	United States Department of Education
Federal Program:	Title I, Reading First State Grants
CFDA Number:	84.010, 84.357
Pass Through:	Indiana Department of Education

Management estimates the timing of expenditures being funded at the time grant applications are submitted. During 2007-08 and 2008-09 when management has noted that the cash inflow from federal grant programs is outpacing the expenditures, management has requested that the State delay funding of the scheduled grant disbursements to bring revenues back in line with expenditures. In reviewing the quarterly report submissions, it was noted that whenever it was apparent that expenditures were lagging beyond a 30 day cash needs expectation, management requested an adjustment on the quarterly report to reduce the subsequent scheduled cash disbursements to bring cash inflows back in line with cash outflows.

Management will continue to monitor grant cash flow to adjust scheduled draws as required.

Roger Gray
Senior VP School Finance
Mosaica Education, Inc.

CHARTER SCHOOL OF THE DUNES
EXIT CONFERENCE

The contents of this report were discussed on July 14, 2009, with Ronald Cohen, Vice President of the School Board; Danielle Sleight, Treasurer; Roger Gray, Senior Vice President of School Finance; and Linda Becker, Finance Officer.

Discovery Charter School
Balance Sheet
As of September 30, 2011

	Sep 30, 11
ASSETS	
Current Assets	
Checking/Savings	
Checking/Savings	
1-Chase Checking	
0100 · General Fund	-42,181.80
0900 · Textbook Fund	23,433.33
2990 · School Administration	
2990A · Student Activities	21,949.59
Total 2990 · School Administration	21,949.59
4170 · Title I Fund 10-11	879.23
6890B · Federal Implementation Year 1	-31,415.62
7010 · Other Federal Programs	-870.58
9050 · PERF Fund	-3,484.72
9070 · TRF Fund	-16,026.79
Total 1-Chase Checking	-47,717.36
2-Chase Payroll	
0100. · General Fund	740.12
Total 2-Chase Payroll	740.12
3-Chase Student Activity	
0100.. · General Fund	5,119.27
Total 3-Chase Student Activity	5,119.27
4-Petty Cash	
100 · General Fund	500.00
Total 4-Petty Cash	500.00
Total Checking/Savings	-41,357.97
Total Checking/Savings	-41,357.97
Accounts Receivable	
Accounts Receivable	8,162.97
Total Accounts Receivable	8,162.97
Other Current Assets	
Security Deposits	43,620.00
Total Other Current Assets	43,620.00
Total Current Assets	10,425.00
Fixed Assets	
11100. · Elementary Assets	
11100.630 Textbooks	21,817.28
Total 11100. · Elementary Assets	21,817.28
45100 · Building Acq, Construction, Imp	
45100.715 Improvements	42,360.00

Discovery Charter School
Balance Sheet
As of September 30, 2011

	Sep 30, 11
Total 45100 · Building Acq, Construction, Imp	42,360.00
46000 · Moveable Equipment	
46000.730 Equipment	278,131.30
46000.741 Computers	173,161.39
Total 46000 · Moveable Equipment	451,292.69
Accumulated Depreciation	-55,487.42
Total Fixed Assets	459,982.55
TOTAL ASSETS	470,407.55
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	25,625.11
Accounts Payable - AQS	75,637.56
Accounts Payable - FSP	50,990.57
Total Accounts Payable	152,253.24
Other Current Liabilities	
92510.000 TRF Withholding	6,179.31
92610.000 PERF Withholding	1,484.04
Accrued Interest	25,709.44
Current Portion-Long Term Debt	156,243.20
Total Other Current Liabilities	189,615.99
Total Current Liabilities	341,869.23
Long Term Liabilities	
Note Payable - AQS	
5430 Principal	65,700.00
Total Note Payable - AQS	65,700.00
Management Fees Due - AQS	
5430 Principal	40,746.73
Total Management Fees Due - AQS	40,746.73
Note Payable - Dell Computers	
5430 Principal	55,749.86
51200.831 Principal Repayment	-7,222.26
Total Note Payable - Dell Computers	48,527.60
IFF Loan	
5430 Principal	255,049.92
51200.831 Principal Repayment	-16,984.11
Total IFF Loan	238,065.81
FSP Loan	
5430 Principal	60,032.14

Discovery Charter School
Balance Sheet
As of September 30, 2011

	Sep 30, 11
Total FSP Loan	60,032.14
Common School Loan	
5420 · CSL Principal	811,774.00
Total Common School Loan	811,774.00
Current Portion of L-T Debt	-156,243.20
Total Long Term Liabilities	1,108,603.08
Total Liabilities	1,450,472.31
Equity	
Retained Earnings	-958,917.89
Net Income	-21,146.87
Total Equity	-980,064.76
TOTAL LIABILITIES & EQUITY	470,407.55

East Chicago Urban Enterprise Academy
Statement of Assets, Liabilities and Fund Balance
September 30, 2011

ASSETS

Current Assets		
Petty Cash	$ 300.00	
Cash in banks	668,431.87	
Accounts Receivable-Other	1,230.46	
Accrued tuition support	1,526,622.06	
Prepaid Expenses	12,731.19	
Total Current Assets		2,209,315.58
Property and Equipment		
Structures and Improvements	2,530,420.00	
Equipment	78,745.23	
Computer Equipment	284,715.54	
Furniture and Fixtures	135,808.75	
Accumulated Depreciation	(769,220.78)	
Total Property and Equipment		2,260,468.74
Other Assets		
Security Deposits	7,803.00	
Total Other Assets		7,803.00
Total Assets		$ 4,477,587.32

East Chicago Urban Enterprise Academy
Statement of Assets, Liabilities and Fund Balance
September 30, 2011

LIABILITIES AND FUND BALANCE

Current Liabilities		
Payroll Liability	$ 1,314.80	
Accounts Payable-Other	66,025.97	
TRF Payable	17,865.18	
PERF Payable	27,201.08	
Accrued Payroll	208,526.10	
Accrued Payroll Taxes	15,952.24	
Accrued Interest	76,443.39	
Accrued Fee on Tuition Support	134,752.47	
Current Portion-Long Term Debt	191,439.93	
Total Current Liabilities		739,521.16
Long-Term Liabilities		
Loan-Indiana School Fund	1,345,477.71	
Loan-Peoples Bank	1,325,423.33	
Loan-Payable-ECUE Assn	1,145,548.28	
Less Current Portion	(191,439.93)	
Total Long-Term Liabilities		3,625,009.39
Total Liabilities		4,364,530.55
Net Assets		
Due From Fixed Asset Fund	(106,514.34)	
Fund Balance	122,226.81	
Excess (deficiency) of revenues over expenditures	97,344.30	
Total Net Assets		113,056.77
Total Liabilities & Net Assets		$ 4,477,587.32

B34602

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT

OF

EAST CHICAGO URBAN ENTERPRISE ACADEMY

LAKE COUNTY, INDIANA

July 1, 2006 to June 30, 2008

FILED

07/21/2009

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OFFICIALS

Office	Official	Term
Director of Finance	Vito Bianco	07-01-06 to 08-07-07
	Kathleen Kansfield	08-08-07 to 02-01-08
	Vito Bianco	02-02-08 to 06-30-09
Principal of the School	Charlotte Jackson	07-01-06 to 06-30-09
Chair of the School Advisory Board	Rita Jacque-Gillis	07-01-06 to 06-30-09

STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE EAST CHICAGO URBAN ENTERPRISE ACADEMY, LAKE COUNTY, INDIANA

We have examined the financial information presented herein of the East Chicago Urban Enterprise Academy (School Corporation), for the period of July 1, 2006 to June 30, 2008. The School Corporation's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the School Corporation for the years ended June 30, 2007 and 2008, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

The Combining Schedules, Schedule of Capital Assets and Schedule of Long-Term Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the basic financial information. The Combining Schedules have been subjected to the examination procedures applied to the basic financial information and, in our opinion, are fairly stated in all material respects in relation to the financial information taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the examination procedures applied to the basic financial information, and accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

June 16, 2009

EAST CHICAGO URBAN ENTERPRISE ACADEMY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For the Year Ended June 30, 2007

Functions/Programs	Disbursements	Program Receipts: Charges for Services	Program Receipts: Operating Grants and Contributions	Net (Disbursement) Receipts and Changes in Net Assets: Totals
Governmental activities:				
Instruction	$ 1,289,357	$ -	$ 30,799	$ (1,258,558)
Support services	862,825	6,439	141,890	(714,496)
Nonprogrammed charges	9,242	-	-	(9,242)
Debt service	148,558	-	-	(148,558)
Total governmental activities	$ 2,309,982	$ 6,439	$ 172,689	(2,130,854)
General receipts:				
Property taxes				474,831
Other local sources				1,602
State aid				1,064,438
Bonds and loans				370,638
Grants and contributions not restricted to specific programs				269,560
Total general receipts				2,181,069
Change in net assets				50,215
Net assets - beginning				96,566
Net assets - ending				$ 146,781
Assets				
Cash and investments				$ 146,781
Net Assets				
Unrestricted				$ 146,781

The notes to the financial statements are an integral part of this statement.

EAST CHICAGO URBAN ENTERPRISE ACADEMY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For the Year Ended June 30, 2008

Functions/Programs	Disbursements	Program Receipts: Charges for Services	Program Receipts: Operating Grants and Contributions	Net (Disbursement) Receipts and Changes in Net Assets: Totals
Governmental activities:				
Instruction	$ 1,463,553	$ -	$ 45,113	$ (1,418,440)
Support services	971,811	15,567	180,054	(776,190)
Debt service	137,130	-	-	(137,130)
Total governmental activities	$ 2,572,494	$ 15,567	$ 225,167	(2,331,760)
General receipts:				
Property taxes				347,362
Other local sources				350,013
State aid				1,321,213
Bonds and loans				218,695
Grants and contributions not restricted to specific programs				236,082
Total general receipts				2,473,365
Change in net assets				141,605
Net assets - beginning				146,781
Net assets - ending				$ 288,386
Assets				
Cash and investments				$ 288,386
Net Assets				
Unrestricted				$ 288,386

The notes to the financial statements are an integral part of this statement.

EAST CHICAGO URBAN ENTERPRISE ACADEMY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2007

	General	School Lunch	Other	Totals
Receipts:				
Local sources	$ 475,240	$ 6,439	$ 1,193	$ 482,872
State sources	1,095,237	328	24,491	1,120,056
Federal sources	-	117,071	269,560	386,631
Bonds and loans	370,638	-	-	370,638
Total receipts	1,941,115	123,838	295,244	2,360,197
Disbursements:				
Current:				
Instruction	1,036,567	-	252,790	1,289,357
Support services	644,215	121,578	97,032	862,825
Nonprogrammed charges	-	-	9,242	9,242
Debt services	148,558	-	-	148,558
Total disbursements	1,829,340	121,578	359,064	2,309,982
Excess (deficiency) of receipts over disbursements	111,775	2,260	(63,820)	50,215
Other financing sources (uses):				
Transfers in	125,318	-	85,639	210,957
Transfers out	(85,639)	-	(125,318)	(210,957)
Total other financing sources (uses)	39,679	-	(39,679)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	151,454	2,260	(103,499)	50,215
Cash and investments - beginning	(6,840)	-	103,406	96,566
Cash and investments - ending	$ 144,614	$ 2,260	$ (93)	$ 146,781
Cash and Investment Assets - Ending				
Cash and investments	$ 144,614	$ 2,260	$ (93)	$ 146,781
Cash and Investment Fund Balance - Ending				
Unrestricted	$ 144,614	$ 2,260	$ (93)	$ 146,781

The notes to the financial statements are an integral part of this statement.

EAST CHICAGO URBAN ENTERPRISE ACADEMY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2008

	General	School Lunch	Other	Totals
Receipts:				
Local sources	$ 698,438	$ 13,364	$ 1,140	$ 712,942
State sources	1,366,326	-	36,488	1,402,814
Federal sources	-	143,566	236,082	379,648
Bonds and loans	218,695	-	-	218,695
Total receipts	2,283,459	156,930	273,710	2,714,099
Disbursements:				
Current:				
Instruction	1,207,836	-	255,717	1,463,553
Support services	834,684	130,184	6,943	971,811
Debt services	137,130	-	-	137,130
Total disbursements	2,179,650	130,184	262,660	2,572,494
Excess (deficiency) of receipts over disbursements	103,809	26,746	11,050	141,605
Other financing sources (uses):				
Transfers in	-	-	1,361	1,361
Transfers out	(1,361)	-	-	(1,361)
Total other financing sources (uses)	(1,361)	-	1,361	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	102,448	26,746	12,411	141,605
Cash and investments - beginning	144,614	2,260	(93)	146,781
Cash and investments - ending	$ 247,062	$ 29,006	$ 12,318	$ 288,386
Cash and Investment Assets - Ending				
Cash and investments	$ 247,062	$ 29,006	$ 12,318	$ 288,386
Cash and Investment Fund Balance - Ending				
Unrestricted	$ 247,062	$ 29,006	$ 12,318	$ 288,386

The notes to the financial statements are an integral part of this statement.

EAST CHICAGO URBAN ENTERPRISE ACADEMY
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

School Corporation, as used herein, shall include, but is not limited to, school townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, county schools, united schools, school districts, cooperatives, educational service centers, community schools, community school corporations, and charter schools.

The School Corporation was established under the laws of the State of Indiana. The School Corporation operates under a Board of School Trustees form of government and provides educational services.

Note 2. Fund Accounting

A. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Cash and Investments and the Statement of Cash Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds and proprietary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the School Corporation has not established any enterprise funds.

The School Corporation reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The school lunch fund accounts for financial resources for the operation of the school lunch program.

B. Measurement Focus and Basis of Accounting

The government-wide and governmental fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather then when a liability is incurred. Investment transactions are not presented on the financial statements.

If the School Corporation utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, the School Corporation's policy is to use restricted resources first, then unrestricted resources as they are needed.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the School Corporation in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the School Corporation to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Interfund Transfers

Interfund transfers for the years ended June 30, 2007 and 2008, were as follows:

Transfer From	Transfer To	2006-2007	2007-2008
General Fund	Other governmental funds	$ 85,639	$ 1,361
Other governmental funds	General Fund	125,318	-
Totals		$ 210,957	$ 1,361

The School Corporation typically uses transfers for cash flow purposes as provided by various statutory provisions.

Note 6. Pension Plan

A. Public Employees' Retirement Fund

Plan Description

The School Corporation contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the School Corporation authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

B. Teachers' Retirement Fund

Plan Description

The School Corporation contributes to the Indiana Teachers' Retirement Fund (TRF), a defined benefit pension plan. TRF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All employees engaged in teaching or in the supervision of teaching in the public schools of the State of Indiana are eligible to participate in TRF. State statute (IC 5-10.2) governs, through the TRF Board, most requirements of the system, and gives the School Corporation authority to contribute to the plan. The TRF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The School Corporation may elect to make the contributions on behalf of the member.

TRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Teachers' Retirement Fund
150 West Market Street
Indianapolis, IN 46204
Ph. (317) 232-3860

Funding Policy and Annual Pension Cost

The School Corporation contributes the employer's share to TRF for certified employees employed under a federally funded program and all the certified employees hired after July 1, 1995. The School Corporation currently receives partial funding, through the school funding formula, from the State of Indiana for this contribution. The employer's share of contributions for certified personnel who are not employed under a federally funded program and were hired before July 1, 1995, is considered to be an obligation of, and is paid by, the State of Indiana.

Note 7. Subsequent Event

In accordance with state statutes, all counties were required to reassess property values prior to billing taxes in 2008. Taxes are normally billed in two installments, the first is due in May, and the second in November. Significant delays in the reassessment process have resulted in delays in billing taxes in 2008. Provisional bills for 50% of 2006 pay 2007 taxes were due October 29, 2008. Lake County 2007 pay 2008 tax rates were approved on November 14, 2008. County officials sent the final reconciliation bill for taxes payable in 2008 in January 2009 with payment due February 6, 2009. The 2008 property taxes were received in April 2009.

EAST CHICAGO URBAN ENTERPRISE ACADEMY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended June 30, 2007

	Textbook Rental	Student Activity	Title I 05/06	Title I 06/07	Title V	Title II 06/07	Title II 05/06	Federal Planning	Totals
Receipts:									
Local sources	$ 1,193	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,193
State sources	24,491	-	-	-	-	-	-	-	24,491
Federal sources	-	-	19,200	85,360	-	-	-	165,000	269,560
Total receipts	25,684	-	19,200	85,360	-	-	-	165,000	295,244
Disbursements:									
Current:									
Instruction	115,915	-	29,082	85,550	-	10,927	-	11,316	252,790
Support services	-	-	-	1,595	-	8,527	1,605	85,305	97,032
Nonprogrammed charges	-	9,242	-	-	-	-	-	-	9,242
Total disbursements	115,915	9,242	29,082	87,145	-	19,454	1,605	96,621	359,064
Excess (deficiency) of receipts over disbursements	(90,231)	(9,242)	(9,882)	(1,785)	-	(19,454)	(1,605)	68,379	(63,820)
Other financing sources (uses):									
Transfers in	85,277	-	362	-	-	-	-	-	85,639
Transfers out	-	-	(9,147)	-	-	-	-	(116,171)	(125,318)
Total other financing sources (uses)	85,277	-	(8,785)	-	-	-	-	(116,171)	(39,679)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,954)	(9,242)	(18,667)	(1,785)	-	(19,454)	(1,605)	(47,792)	(103,499)
Cash and investments - beginning	4,954	9,242	18,667	-	914	19,454	1,605	48,570	103,406
Cash and investments - ending	$ -	$ -	$ -	$ (1,785)	$ 914	$ -	$ -	$ 778	$ (93)
Cash and Investment Assets - Ending									
Cash and investments	$ -	$ -	$ -	$ (1,785)	$ 914	$ -	$ -	$ 778	$ (93)
Cash and Investment Fund Balance - Ending									
Unrestricted	$ -	$ -	$ -	$ (1,785)	$ 914	$ -	$ -	$ 778	$ (93)

EAST CHICAGO URBAN ENTERPRISE ACADEMY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended June 30, 2008

	Textbook Rental	Title I 06/07	Title I 07/08	Title V	Title II 06/07	Federal Planning	Totals
Receipts:							
Local sources	$ 1,140	$ -	$ -	$ -	$ -	$ -	$ 1,140
State sources	36,488	-	-	-	-	-	36,488
Federal sources	-	7,701	170,785	-	27,596	30,000	236,082
Total receipts	37,628	7,701	170,785	-	27,596	30,000	273,710
Disbursements:							
Current:							
Instruction	38,811	6,094	159,946	-	27,596	23,270	255,717
Support services	-	-	-	-	-	6,943	6,943
Total disbursements	38,811	6,094	159,946	-	27,596	30,213	262,660
Excess (deficiency) of receipts over disbursements	(1,183)	1,607	10,839	-	-	(213)	11,050
Other financing sources (uses):							
Transfers in	1,183	178	-	-	-	-	1,361
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,785	10,839	-	-	(213)	12,411
Cash and investments - beginning	-	(1,785)	-	914	-	778	(93)
Cash and investments - ending	$ -	$ -	$ 10,839	$ 914	$ -	$ 565	$ 12,318
Cash and Investment Assets - Ending							
Cash and investments	$ -	$ -	$ 10,839	$ 914	$ -	$ 565	$ 12,318
Cash and Investment Fund Balance - Ending							
Unrestricted	$ -	$ -	$ 10,839	$ 914	$ -	$ 565	$ 12,318

EAST CHICAGO URBAN ENTERPRISE ACADEMY
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS

For The Year Ended June 30, 2008

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

Primary Government	Ending Balance
Governmental activities:	
Capital assets, not being depreciated:	
Improvements other than buildings	$ 2,341,502
Machinery and equipment	242,622
Furniture and fixtures	105,639
Total governmental activities, capital assets not being depreciated	$ 2,689,763

EAST CHICAGO URBAN ENTERPRISE ACADEMY
SUPPLEMENTARY INFORMATION
SCHEDULE OF LONG-TERM DEBT
June 30, 2008

The School Corporation has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental Activities:		
Notes and loans payable:		
Indiana Common School Loan	$ 1,414,586	$ 128,027
Peoples Bank Leasehold Improvement Loan	1,496,522	137,130
ECUE Association Loan	860,630	66,212
Total governmental activities debt	$ 3,771,738	$ 331,369

INTERNAL CONTROLS OVER RECEIPTS (FORM SA-3)

Receipts can be issued by the financial management company, whose offices are located in Chicago, or they can be issued at the local school building. The financial management company generally issues the receipts for electronic transfers of funds based upon notification from the bank that the funds have been deposited. Receipts written for these items were not provided for audit.

The composition of the collections, for many of the receipts issued locally, was not indicated (i.e. cash, check, or money order).

Numerous amounts posted to the ledgers were for receipts not identified by a receipt number, and there was a lack of correlation among the receipts deposited to the receipts issued causing difficulties to trace individual receipts to deposits, especially those issued for textbook rental and gym uniforms.

IC 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

TEXTBOOK RENTAL RECEIPTS (TBR-2)

General Receipts (Form 517) were used for textbook rental instead of the prescribed Textbook Rental Receipts (TBR-2) or an approved alternative receipt.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

AVERAGE DAILY MEMBERSHIP (ADM) - INCORRECT REPORTING TO THE STATE

The information presented for examination indicates enrollment figures on Form 30A, Report of Average Daily Membership (ADM) for State Support, were incorrect for the school year ending June 30, 2007.

The difference between the count reported on the ADM and the verified figures are shown below:

School Year	Grade	Count as Reported on Form Number 30A	Actual Enrollment Figures	Difference
2006-2007	Kindergarten	24.5	24.0	.50

School Officials should contact the Indiana Department of Education, Division of School Finance, to determine possible steps to be taken to correct any overpayment/underpayment applicable to the School Corporation because of incorrect reporting. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 8)

CLAIMS

Claims were not approved by the board prior to the disbursement of the checks and a few claims were not provided for examination.

IC 5-11-10-1.6 states in part:

"(b) As used in this section, "claim" means a bill or an invoice submitted to a governmental entity for goods or services."

"(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

(1) there is a fully itemized invoice or bill for the claim;

(2) the invoice or bill is approved by the officer or person receiving the goods and services;

(3) the invoice or bill is filed with the governmental entity's fiscal officer;

(4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and

(5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

ADVANCE PAYMENTS FOR COMPENSATION

Dates of pay checks when compared to the pay period dates indicate that payments were made for payroll in advance of hours worked. The pay check dated April 30, 2008, for example, was for the pay period April 16, 2008 to April 30, 2008.

Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by statute. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

EMPLOYEE SERVICE RECORD

The Employee's Service Record (General Payroll Form 99A) is a prescribed form that should be used to document the hours worked and leave time. The School is using a non-prescribed electronic version of the Employee's Service Record (General Payroll Form 99A) that does not include all the required information. The dates employees accrue leave and a monthly balance of unused sick and personal days cannot be determined from the electronic version.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

The Employee's Service Record (General Form 99A) is designed for use by the school principals in providing the business office the attendance information for preparing Payroll Form 99. A page should be prepared for each employee other than teaching personnel (see use of Form 514). The space for each scheduled work day should be marked per the code on the lower margin to indicate whether the employee worked, lost time or was on authorized leave of absence. Space is provided for a twelve month record on each side of the page. IC 5-11-9-4(b) states in part: " . . . shall require that records be maintained showing which hours were worked each day by employees employed by more than one (1) public agency or in more than one (1) position by the same public agency . . ." Form 99A may be used for providing the information. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 2)

OFFICIAL BOND

The recorded official bond for 2007-2008 school year and the employee dishonesty insurance coverage for 2006-2007 and 2007-2008 were not presented for examination.

IC 5-4-1-5.1(b) states in part: "Every elected or appointed officer, official, deputy, or employee of a political subdivision . . . shall file the bond in the office of the county recorder. . . ."

EAST CHICAGO URBAN ENTERPRISE ACADEMY
EXIT CONFERENCE

The contents of this report were discussed on June 16, 2009, with Vito Bianco, Director of Finance; Charlotte Jackson, Principal of the School; Kathleen Kansfield, Accounting Controller; Valerie Johnson, Corporation Director; and Tifani Lyons, Business Manager of Indiana Campuses. The official response has been made a part of this report and may be found on pages 20 and 21.

East Chicago Urban Enterprise Academy
1402 East Chicago Avenue, East Chicago Indiana 46312 PH (219) 392-36580 Fax (219) 392-3652

State Board of Accounts
Porter County Government Center
155 Indiana Avenue
Valparaiso, IN 46383

June 25, 2009

East Chicago Urban Enterprise Academy
Management Response to Examination Results and Comments

Internal Control Over Receipts (Form SA-3)

School personnel have been re-trained on proper issuance of receipts based on SBOA instructions. All receipts will be closely monitored and reviewed by the management company for accuracy and completeness.

All receipts entered into the ledgers will have a proper receipt identification number entered into the ledger system. All receipt books maintained by the management company will be available for auditor review.

Textbook Rental Receipts (TBR-2)

The school is now using the proper Textbook Rental Receipts (TBR-2) as of June 2009.

Average Daily Membership (ADM) – Incorrect Reporting to the State

The school and management company will ensure that the actual enrollment and count reported on Form Number 30A are verified and accurate.

Claims

Beginning in early 2009 the school board now reviews and approves all open (unpaid) claims as of the date of the monthly board reports issuance. The school board has approved the fiscal officer to have jurisdiction over allowance of payment of the claim.

The documentation for the 2 missing claims was obtained after the last day of fieldwork.

Advance Payments for Compensation

The management company is evaluating the current payroll system and process for financial and feasibility for change to address this comment.
However, the management company does maintain controls to ensure no compensation is received by an employee for service hours not rendered.

Employee Service Record

The school is now using the General Payroll Form No. 99A in conjunction with the electronic version currently being used.

Official Bond

The official bond and employee dishonesty insurance coverage for 06/07 and 07/08 were effective for the audit period and current period.

The management company has now received appropriate documentation from the insurance carrier.

STATE OF INDIANA

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March 21, 2011

Attached please find your official copy of the audit report of East Chicago Urban Enterprise Academy, Lake County for the period July 1, 2008 to June 30, 2010.

This report is your official copy and, per IC 5-11-1, is to be made available to the public for public inspection during normal business hours.

This report will also be available on our website, after two business days, at www.in.gov/sboa .

If you have any questions, please feel free to contact this office.

Bruce A. Hartman, CPA
State Examiner

BAH/sae

B38583

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT

OF

EAST CHICAGO URBAN ENTERPRISE ACADEMY

LAKE COUNTY, INDIANA

July 1, 2008 to June 30, 2010

FILED

03/21/2011

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SCHEDULE OF OFFICIALS

Office	Official	Term
Treasurer	Vito Bianco	07-01-08 to 06-30-11
Director of the School	Charlotte Jackson	07-01-08 to 06-30-11
President of the School Board	Rita Gillis	07-01-08 to 06-30-10
	Erika Rodriguez	07-01-10 to 06-30-11

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF THE EAST CHICAGO URBAN ENTERPRISE ACADEMY, LAKE COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the East Chicago Urban Enterprise Academy (School Corporation), as of and for the years ended June 30, 2009 and 2010, which collectively comprise the School Corporation's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the School Corporation's management. Our responsibility is to express opinions on these financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The School Corporation did not provide for audit various documents. These included various major federal program financial reports, supporting documents and explanations of adjustments to the federal funds; grant files and supporting documents for fund transfers for the nonmajor federal programs, Charter School Grant and Title V Education Technology; and supporting documents for all transfers between funds and temporary loans between funds. Also, School Corporation officials did not prepare a Schedule of Expenditures of Federal Awards as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

As discussed in Note I, the School Corporation prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, except as discussed in the third paragraph, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the School Corporation as of June 30, 2009 and 2010, and the respective cash receipts and cash disbursements during the years then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated February 16, 2011, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Corporation's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The School Corporation has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Corporation's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

The School Corporation's response to the Audit Results and Comments identified in our audit is described in the accompanying section of the report entitled Official Response. We did not audit the School Corporation's response and, accordingly, we express no opinion on it.

STATE BOARD OF ACCOUNTS

February 16, 2011

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF THE EAST CHICAGO URBAN ENTERPRISE ACADEMY, LAKE COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the East Chicago Urban Enterprise Academy (School Corporation), as of and for the years ended June 30, 2009 and 2010, which collectively comprise the School Corporation's basic financial statements and have issued our report thereon dated February 16, 2011. The opinions to the financial statements were qualified due to the School Corporation not providing for audit various documents. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the School Corporation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we considered to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in item Finding 2010-1 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, of the significant deficiencies described above, we consider item Finding 2010-1 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Corporation's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as item Finding 2010-1.

The School Corporation's response to the findings identified in our audit is described in the accompanying section of the report entitled Official Response and Corrective Action Plan. We did not audit the School Corporation's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the School Corporation's management, School Board, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

February 16, 2011

EAST CHICAGO URBAN ENTERPRISE ACADEMY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For the Year Ended June 30, 2009

Functions/Programs	Disbursements	Program Receipts: Charges for Services	Program Receipts: Operating Grants and Contributions	Net (Disbursement) Receipts and Changes in Net Assets: Totals
Governmental activities:				
Instruction	$ 1,754,103	$ -	$ 61,456	$ (1,692,647)
Support services	939,419	19,410	234,860	(685,149)
Noninstructional services	168,957	-	-	(168,957)
Facilities acquisition and construction	710,005	-	-	(710,005)
Debt service	187,421	-	-	(187,421)
Total governmental activities	$ 3,759,905	$ 19,410	$ 296,316	(3,444,179)
General receipts:				
Property taxes				821,181
Other local sources				2,786
State aid				1,840,501
Bonds and loans				488,541
Grants and contributions not restricted to specific programs				586,083
Total general receipts				3,739,092
Change in net assets				294,913
Net assets - beginning				288,386
Net assets - ending				$ 583,299
Assets				
Cash and investments				$ 583,299
Net Assets				
Unrestricted				$ 583,299

The notes to the financial statements are an integral part of this statement.

EAST CHICAGO URBAN ENTERPRISE ACADEMY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For the Year Ended June 30, 2010

Functions/Programs	Disbursements	Program Receipts: Charges for Services	Program Receipts: Operating Grants and Contributions	Net (Disbursement) Receipts and Changes in Net Assets: Totals
Governmental activities:				
Instruction	$ 1,997,224	$ -	$ 57,137	$ (1,940,087)
Support services	988,537	14,328	264,767	(709,442)
Noninstructional services	208,951	-	-	(208,951)
Facilities acquisition and construction	226,148	-	-	(226,148)
Debt service	139,713	-	-	(139,713)
Total governmental activities	$ 3,560,573	$ 14,328	$ 321,904	(3,224,341)
General receipts:				
Other local sources				16,836
State aid				2,844,343
Grants and contributions not restricted to specific programs				562,616
Total general receipts				3,423,795
Change in net assets				199,454
Net assets - beginning				583,299
Net assets - ending				$ 782,753
Assets				
Cash and investments				$ 782,753
Net Assets				
Unrestricted				$ 782,753

The notes to the financial statements are an integral part of this statement.

EAST CHICAGO URBAN ENTERPRISE ACADEMY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2009

	General	School Lunch	Title I 08/09	Fiscal Stabilization	Other	Totals
Receipts:						
Local sources	$ 823,068	$ 18,267	$ -	$ -	$ 2,042	$ 843,377
State sources	1,901,957	-	-	-	56,322	1,958,279
Federal sources	21,920	178,538	232,154	235,535	96,474	764,621
Temporary loans	488,541	-	-	-	-	488,541
Total receipts	3,235,486	196,805	232,154	235,535	154,838	4,054,818
Disbursements:						
Current:						
Instruction	1,436,295	-	156,373	890	160,545	1,754,103
Support services	884,500	-	6,841	43,509	4,569	939,419
Noninstructional services	7,920	160,901	-	136	-	168,957
Facilities acquisition and construction	691,303	-	-	18,702	-	710,005
Debt services	187,421	-	-	-	-	187,421
Total disbursements	3,207,439	160,901	163,214	63,237	165,114	3,759,905
Excess (deficiency) of receipts over disbursements	28,047	35,904	68,940	172,298	(10,276)	294,913
Other financing sources (uses):						
Transfers in	-	-	1,471	-	-	1,471
Transfers out	-	-	-	-	(1,471)	(1,471)
Total other financing sources (uses)	-	-	1,471	-	(1,471)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	28,047	35,904	70,411	172,298	(11,747)	294,913
Cash and investments - beginning	247,062	29,005	-	-	12,319	288,386
Cash and investments - ending	$ 275,109	$ 64,909	$ 70,411	$ 172,298	$ 572	$ 583,299
Cash and Investment Assets - Ending						
Cash and investments	$ 275,109	$ 64,909	$ 70,411	$ 172,298	$ 572	$ 583,299
Cash and Investment Fund Balance - Ending						
Unrestricted	$ 275,109	$ 64,909	$ 70,411	$ 172,298	$ 572	$ 583,299

The notes to the financial statements are an integral part of this statement.

EAST CHICAGO URBAN ENTERPRISE ACADEMY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2010

	General	School Lunch	Title I 08/09	Fiscal Stabilization	Other	Totals
Receipts:						
Local sources	$ 23,464	$ 7,615	$ -	$ -	$ 85	$ 31,164
State sources	2,901,480	-	-	-	51,529	2,953,009
Federal sources	-	213,238	-	82,358	480,258	775,854
Total receipts	2,924,944	220,853	-	82,358	531,872	3,760,027
Disbursements:						
Current:						
Instruction	1,409,918	-	52,159	87,902	447,245	1,997,224
Support services	852,004	-	5,740	89,191	41,602	988,537
Noninstructional services	9,577	198,958	-	-	416	208,951
Facilities acquisition and construction	148,578	-	-	77,570	-	226,148
Debt services	139,713	-	-	-	-	139,713
Total disbursements	2,559,790	198,958	57,899	254,663	489,263	3,560,573
Excess (deficiency) of receipts over disbursements	365,154	21,895	(57,899)	(172,305)	42,609	199,454
Other financing sources (uses):						
Transfers in	1,480	-	-	7	12,512	13,999
Transfers out	(7)	-	(12,512)	-	(1,480)	(13,999)
Total other financing sources (uses)	1,473	-	(12,512)	7	11,032	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	366,627	21,895	(70,411)	(172,298)	53,641	199,454
Cash and investments - beginning	275,109	64,909	70,411	172,298	572	583,299
Cash and investments - ending	$ 641,736	$ 86,804	$ -	$ -	$ 54,213	$ 782,753
Cash and Investment Assets - Ending						
Cash and investments	$ 641,736	$ 86,804	$ -	$ -	$ 54,213	$ 782,753
Cash and Investment Fund Balance - Ending						
Unrestricted	$ 641,736	$ 86,804	$ -	$ -	$ 54,213	$ 782,753

The notes to the financial statements are an integral part of this statement.

EAST CHICAGO URBAN ENTERPRISE ACADEMY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

School Corporation, as used herein, shall include, but is not limited to, school townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, county schools, united schools, school districts, cooperatives, educational service centers, community schools, community school corporations, and charter schools.

The School Corporation was established under the laws of the State of Indiana. The School Corporation operates under a Board of School Trustees form of government and provides educational services.

The School Corporation's financial reporting entity is composed of the following:

Primary Government: East Chicago Urban Enterprise Academy

In determining the financial reporting entity, the School Corporation complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

Joint Venture

The School Corporation is a participant in the Northwest Indiana Educational Services Center (Service Center), a joint school services program established May 30, 1985, for participating school corporations to cooperate and share programs such as curriculum development, instructional materials, needs assessment, computer utilization and in-service education. The School Corporation provides funding based on Average Daily Membership, determined annually. Complete financial statements for the Service Center can be obtained from the Service Center's administrative offices, 2939 41st Avenue, Highland, Indiana, 46322.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The School Corporation reports the following major governmental funds:

The General Fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The School Lunch Fund accounts for financial resources of the school lunch program.

The Title I 08/09 Fund is used to account for the financial activity pertaining to the grant award for Title I for 2008/09.

The Fiscal Stabilization Fund accounts for receipts and disbursements of cash received from the federal government (fiscal stabilization – education stimulus) to be used to supplement funding of local, state, and federal programs.

C. Measurement Focus and Basis of Accounting

The government-wide and governmental fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred. Investment transactions are not presented on the financial statements.

If the School Corporation utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, the School Corporation's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as interest receipts in the year of the sale of the investment.

3. Property Taxes

Normally, property taxes levied are collected by the County Treasurer and are distributed to the School Corporation in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which may become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the School Corporation on or prior to June 30 of the year collected.

4. Capital Assets

   Capital assets arising from cash transactions acquired for use in governmental operations are accounted for as facilities acquisition and construction disbursements of the fund upon acquisition.

5. Long-Term Debt

   Long-term debt arising from cash basis transactions of governmental is not reported as a liability in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

6. Equity Classification

   Government-Wide Statements

   Equity is classified as net assets and displayed in two components:

   a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.

   b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

   Fund Financial Statements

   Governmental fund equity is classified as fund balance.

E. Receipts and Disbursements

   Program Receipts

   Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided and (2) operating grants and contributions. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

F. Internal and Interfund Activities

   In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity in the fund financial statements have been eliminated or reclassified.

   Fund Financial Statements

   1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.

   2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.

3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

Interfund activity, if any, is eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis. The effects of interfund loans and services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

G. Rounding Differences

The financial statements may contain immaterial differences due to rounding of amounts when the statements were compiled. These differences are considered trivial and do not affect the overall presentation of the financial statements.

II. Stewardship, Compliance and Accountability

Cash Balance Deficits

At June 30, 2009 and 2010, the following funds reported deficits in cash, which are violations of the Uniform Compliance Guidelines as authorized by state statute:

Fund	2009	2010
Title II	$ 1,648	$ -
Special Education, Part B	-	38,144
Special Education, Part B - ARRA	-	8,207

III. Detailed Notes on All Funds

A. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. At June 30, 2010, the School Corporation had deposit balances in the amount of $782,753.

The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

B. Interfund Transfers

Interfund transfers for the years ended June 30, 2009 and 2010, were as follows:

Transfer From	Transfer To	2009	2010
General Fund	Fiscal Stabilization Fund	$ -	$ 7
Title I 08/09 Fund	Other Governmental Funds	-	12,512
Other Governmental Funds	Title I 08/09 Fund	1,471	-
Other Governmental Funds	General Fund	-	1,480
Totals		$ 1,471	$ 13,999

The School Corporation typically uses transfers for cash flow purposes as provided by various statutory provisions.

IV. Other Information

Risk Management

The School Corporation is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters are covered by commercial insurance from independent third parties.

EAST CHICAGO URBAN ENTERPRISE ACADEMY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended June 30, 2009

	Textbook Rental	Title I 07/08	Title V	Title II	Federal Planning	Special Education Part B - ARRA	Totals
Receipts:							
Local sources	$ 2,042	$ -	$ -	$ -	$ -	$ -	$ 2,042
State sources	56,322	-	-	-	-	-	56,322
Federal sources	-	16,500	-	26,416	-	53,558	96,474
Total receipts	58,364	16,500	-	26,416	-	53,558	154,838
Disbursements:							
Current:							
Instruction	57,624	25,868	-	28,064	-	48,989	160,545
Support services	-	-	-	-	-	4,569	4,569
Total disbursements	57,624	25,868	-	28,064	-	53,558	165,114
Excess (deficiency) of receipts over disbursements	740	(9,368)	-	(1,648)	-	-	(10,276)
Other financing sources (uses):							
Transfers out	-	(1,471)	-	-	-	-	(1,471)
Total other financing sources (uses)	-	(1,471)	-	-	-	-	(1,471)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	740	(10,839)	-	(1,648)	-	-	(11,747)
Cash and investments - beginning	-	10,839	914	-	566	-	12,319
Cash and investments - ending	$ 740	$ -	$ 914	$ (1,648)	$ 566	$ -	$ 572
Cash and Investment Assets - Ending							
Cash and investments	$ 740	$ -	$ 914	$ (1,648)	$ 566	$ -	$ 572
Cash and Investment Fund Balance - Ending							
Unrestricted	$ 740	$ -	$ 914	$ (1,648)	$ 566	$ -	$ 572

EAST CHICAGO URBAN ENTERPRISE ACADEMY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended June 30, 2010

	Textbook Rental	Title I 09/10	Title V	Title II	Federal Planning	Special Education, Part B	Title I - ARRA	Special Education, Part B - ARRA	Totals
Receipts:									
Local sources	$ 85	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 85
State sources	51,529	-	-	-	-	-	-	-	51,529
Federal sources	-	242,083	-	57,703	-	53,558	121,266	5,648	480,258
Total receipts	51,614	242,083	-	57,703	-	53,558	121,266	5,648	531,872
Disbursements:									
Current:									
Instruction	42,352	194,005	-	40,281	-	87,133	76,050	7,424	447,245
Support services	-	7,575	-	6,880	-	4,569	16,147	6,431	41,602
Noninstructional services	-	-	-	-	-	-	416	-	416
Total disbursements	42,352	201,580	-	47,161	-	91,702	92,613	13,855	489,263
Excess (deficiency) of receipts over disbursements	9,262	40,503	-	10,542	-	(38,144)	28,653	(8,207)	42,609
Other financing sources (uses):									
Transfers in	-	12,512	-	-	-	-	-	-	12,512
Transfers out	-	-	(914)	-	(566)	-	-	-	(1,480)
Total other financing sources (uses)	-	12,512	(914)	-	(566)	-	-	-	11,032
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,262	53,015	(914)	10,542	(566)	(38,144)	28,653	(8,207)	53,641
Cash and investments - beginning	740	-	914	(1,648)	566	-	-	-	572
Cash and investments - ending	$ 10,002	$ 53,015	$ -	$ 8,894	$ -	$ (38,144)	$ 28,653	$ (8,207)	$ 54,213
Cash and Investment Assets - Ending									
Cash and investments	$ 10,002	$ 53,015	$ -	$ 8,894	$ -	$ (38,144)	$ 28,653	$ (8,207)	$ 54,213
Cash and Investment Fund Balance - Ending									
Unrestricted	$ 10,002	$ 53,015	$ -	$ 8,894	$ -	$ (38,144)	$ 28,653	$ (8,207)	$ 54,213

EAST CHICAGO URBAN ENTERPRISE ACADEMY
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS
June 30, 2010

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

Primary Government	Ending Balance
Governmental activities:	
Capital assets, not being depreciated:	
Improvements other than buildings	$ 2,521,945
Machinery and equipment	132,049
Furniture and Fixtures	287,803
Total governmental activities, capital assets not being depreciated	$ 2,941,797

EAST CHICAGO URBAN ENTERPRISE ACADEMY
SUPPLEMENTARY INFORMATION
SCHEDULE OF LONG-TERM DEBT
June 30, 2010

The School Corporation has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Notes and loans payable:		
Indiana Common School Fund Loan	$ 1,345,478	$ -
Peoples Bank Leasehold Improvement Loan	1,389,951	125,703
East Chicago Urban Enterprise Association Line of Credit	1,299,171	135,201
Total governmental activities debt	$ 4,034,600	$ 260,904

FINANCIAL REPORT OPINION MODIFICATIONS

The following items were requested for audit, but were not provided:

1. Grant files for the two major federal programs did not contain all financial reports required to be prepared as well as supporting documents to verify the accuracy of these reports. The Title I grant files were missing the final report for the 2008-2009 grant year and the third quarter report for the 2009-2010 grant year, along with the supporting documents. The ARRA grant files were missing the report that was required to be filed in May 2010, along with the supporting documents. Also, adjustments made to the cash activity of the two major programs were not explained.

2. Grant files for Title V Education Technology (Fund 4200) and explanation of the transfer from Fund 4200 to the General Fund.

3. Grant files for Charter School Grant (Federal Planning Fund 6890) and explanation of the transfer Fund 6890 to the General Fund.

4. Schedule of Federal Financial Assistance for the school years 2008-2009 and 2009-2010.

5. Other documents that we requested to be completed to be in compliance with generally accepted auditing standards.

6. School Board approval and supporting documents for all transfers between funds.

7. School Board approval and supporting documents for temporary loans between funds and their repayment.

The following deficiencies were found regarding receipt and disbursement activities:

1. The fund and account number indicating to which fund the receipt should be posted was not always designated on the receipt.

2. Receipts were not always issued for collections of money.

3. Principal and interest payments on a loan were found incorrectly posted to the ledger.

4. There were several instances of "negative" disbursements reported in three funds.

5. A $258,098 transaction for a temporary loan was not properly recorded in the ledger.

6. The funds listed on some claims were not consistent with the funds from which the claims were posted in the ledger as paid.

Due to these deficiencies, we could not verify the validity or accuracy of some of the financial information presented for audit.

Therefore, the State Board of Accounts was unable to provide an unqualified opinion on the Independent Auditors' Report for the financial statements.

Accounting records and other public records must be maintained in a manner that will support accurate financial statements. Anything other than an unqualified opinion on the Independent Auditors' Report on the financial statements may have adverse financial consequences with the possibility of an increase in interest rate cost to the taxpayers of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

FEDERAL AND STATE AGENCIES - COMPLIANCE REQUIREMENTS

Officials failed to provide a Schedule of Federal Financial Assistance for the school years 2008-2009 and 2009-2010. Officials did not have controls established to ensure compliance with reporting requirements.

The presented Schedule of Expenditures of Federal Awards was prepared with the approval of the School Corporation Officials based upon the records. The Schedule includes expenditures for the school years 2008-2009 and 2009-2010 of $330,367 and $707,394, respectively.

The Charter School Officials did not complete the following federal questionnaires:

1. Title I questionnaire
2. Other documents that we requested to be completed to be in compliance with generally accepted auditing standards.

OMB Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations, Subpart C states in part §___.300:

"Auditee Responsibilities. The auditee shall:

(a) Identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity.

(b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

(c) Comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its Federal programs.

(d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with §___.310 . . .

§___.310 Financial statements . . .

(b) Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements . . ."

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

BIANNUAL FINANCIAL REPORT TO A STATE AGENCY

A memorandum dated June 18, 2010, was sent from the Indiana Department of Education to all School Corporations concerning the Biannual Financial Report for the period January 1, 2010 to June 30, 2010. "The Biannual Financial Report is the basis for information requested by local, state, and federal educators and others for use in planning the management of school finances. Please be reminded that the Biannual Financial Report is due in our office on or before August 2, 2010." The report was filed on December 8, 2010, 128 days after the due date.

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

TRANSACTION RECORDING

Principal and interest payments on a loan from People's Bank were incorrectly posted to the ledger. The recorded principal payments were overstated by $1,894.

A transaction for a temporary loan was not properly recorded in the ledger. The temporary loan was recorded as $180,443, when $438,541 was actually received and disbursed, a difference of $258,098.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

CONDITION OF RECORDS - NEGATIVE DISBURSEMENTS

The following deficiencies relating to the recordkeeping and controls over recording for the financial activities were noted:

There were several instances of "negative" disbursements reported in three funds.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

OVERDRAWN CASH BALANCES

The cash balance of the Title II Fund (6840) was overdrawn $1,648 at June 30, 2009. The cash balances of the Special Education, Part B Fund (7010) and Special Education, Part B - ARRA Fund (7953) were overdrawn $38,144 and $8,207, respectively, at June 30, 2010. These three federal grants were not reimbursement grants.

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

TRANSFERS BETWEEN FUNDS

The East Chicago Urban Enterprise Academy School Board did not approve the transfers between funds. There were transfers between funds of $1,471 during 2008-2009 and $13,999 during 2009-2010.

Payments or transfers which are not authorized by statute, ordinance, resolution, or court order must be reimbursed or transferred to the appropriate fund. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Examples of school business decisions and transactions which should be recorded in the minutes are:

18. Record of Loans between funds. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 8)

OFFICIAL BONDS

The following official bonds were not filed in the Office of the County Recorder:

Treasurer for the period September 1, 2008 to September 1, 2009

Employee Dishonesty Coverage for the period July 1, 2008 to July 1, 2009

Employee Dishonesty Coverage for the period July 1, 2009 to July 1, 2010, and for the period July 1, 2010 to July 1, 2011, were not presented for audit.

A similar comment appeared in the prior report.

The State Board of Accounts is of the audit position bonds should be filed and recorded in the office of the county recorder and a new bond shall be issued and filed each year. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 8)

AVERAGE DAILY MEMBERSHIP (ADM) - INCORRECT REPORTING TO THE STATE

The information presented for audit indicates enrollment figures reported to the Indiana Department of Education for Average Daily Membership (ADM) for State Support, were incorrect for the school year ending June 30, 2009.

The enrollment count date for 2008-2009 was September 26, 2008. The difference between the count reported on the ADM and the verified figures is shown below:

School Year	Grade	Count as Reported to the Indiana Department of Education	Actual Enrollment Figures	Difference
2008-2009	1 Through 12	335	336	(1)

The detailed class lists were not signed by the principal for either school year.

A similar comment appeared in the prior report.

School Officials should contact the Indiana Department of Education, Division of School Finance, to determine possible steps to be taken to correct any overpayment/underpayment applicable to the School Corporation because of incorrect reporting. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 8)

The building level official (Principal, Assistant Principal, etc.) responsible for reporting ADM to the School Corporation Central Office, should provide a written certification of ADM to properly document responsibility. The certification should at a minimum include a statement detailing the names and location of the records used (these records must be retained for public inspection and audit) to substantiate ADM claimed. (The School Administrator and Uniform Compliance Guidelines, Volume 163, Page 5, September 2003)

RECEIPTS

1. Receipts were not always issued for collections of money. Numerous amounts posted to the ledgers were for collections not identified by a receipt number.

2. Receipts were not always issued in chronological order.

3. The receipt books used at the local school building were not presented for audit which includes receipts issued for textbook rental.

4. Receipts are issued by the financial management company, whose offices are located in Chicago, or they can be issued at the local school building. The financial management company generally issues the receipts for electronic transfers of funds based upon notification from the bank that the funds have been deposited. The following deficiencies were found on the receipts issued at the corporate location in Chicago:

    a. The "received from" area usually indicated what the receipt was for, not from whom the money was received.

    b. The fund and account number to indicate to which fund the receipt should be posted was missing.

    c. The composition of the collections was not indicated (i.e. cash, check, or money order).

    d. Receipts written prior to May 14, 2009, were not presented for audit.

    e. Some of the receipts were completed in pencil.

    A similar comment appeared in the prior report.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

IC 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

CLAIMS

The following deficiencies were noted concerning claims:

1. Claims were paid and checks issued prior to School Board approval.
2. Some claims were not presented for audit.
3. The funds listed on three claims were not consistent with the funds from which the claims were posted as paid.
4. Some claims were not paid timely.
5. One claim did not have all the required documentation attached.
6. One claim was improperly paid from the Student Activity Fund.

IC 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

(1) there is a fully itemized invoice or bill for the claim;

(2) the invoice or bill is approved by the officer or person receiving the goods and services;

(3) the invoice or bill is filed with the governmental entity's fiscal officer;

(4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and

(5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

EMPLOYEE SERVICE RECORDS

The School Corporation has a sick leave policy that eligible employees earn one-half day of sick leave for each full calendar month worked up to six full days of sick leave per year. However, per the Employee's Service Record (General Payroll Form 99A), all six sick days are accrued at the beginning of the school year.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

CERTIFIED REPORT OF NAMES, ADDRESSES, DUTIES AND COMPENSATION OF PUBLIC EMPLOYEES, GENERAL FORM 100R

The Certified Report of Names, Addresses, Duties and Compensation of Public Employees, General Form 100R, was not presented for audit.

IC 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

IC 5-11-13-1 concerning the personnel report, states in part:

> "Every . . . school official . . . shall during the month of January of each year prepare, make, and sign a written or printed certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents in their respective . . . institutions, and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts."

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

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SUPPLEMENTAL AUDIT OF

FEDERAL AWARDS

STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF THE EAST CHICAGO URBAN ENTERPRISE ACADEMY, LAKE COUNTY, INDIANA

Compliance

We have audited the compliance of the East Chicago Urban Enterprise Academy (School Corporation) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the years ended June 30, 2009 and 2010. The School Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the School Corporation's management. Our responsibility is to express an opinion on the School Corporation's compliance based on our audit.

Except as discussed in the following paragraph, we conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the School Corporation's compliance with those requirements.

We were unable to obtain sufficient documentation supporting the compliance of the School Corporation with Title I Grants to Local Educational Agencies and ARRA State Fiscal Stabilization Fund (SFSF) – Education State Grants regarding Reporting and Special Tests and Provisions, nor were we able to satisfy ourselves as to the School Corporation's compliance with those requirements by other auditing procedures as described in items Finding 2010-4 and Finding 2010-5.

As described in item Finding 2010-3 in the accompanying Schedule of Findings and Questioned Costs, the School Corporation did not comply with requirements regarding Cash Management that are applicable to its Title I Grants to Local Educational Agencies. Compliance with such requirements is necessary, in our opinion, for the School Corporation to comply with requirements applicable to that program.

In our opinion, except for the effects of such noncompliance, if any, as might have been determined had we been able to examine sufficient evidence regarding the School Corporation's compliance with the requirements of Title I Grants to Local Educational Agencies and ARRA State Fiscal Stabilization Fund (SFSF) – Education State Grants regarding Reporting and Special Tests and Provisions and,

except for the noncompliance described in the preceding paragraph, the School Corporation complied, in all material respects, with the requirements referred to above that are applicable to each of its other major federal programs for the years ended June 30, 2009 and 2010. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item Finding 2010-2.

Internal Control Over Compliance

The management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the School Corporation's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in a School Corporation's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in items Finding 2010-3 and Finding 2010-4 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs, we consider item Finding 2010-3 to be a material weakness.

The School Corporation's response to the findings identified in our audit is described in the accompanying Official Response and Corrective Action Plan. We did not audit the School Corporation's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the School Corporation's management, School Board, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

February 16, 2011

EAST CHICAGO URBAN ENTERPRISE ACADEMY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Years Ended June 30, 2009 and 2010

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-09	Total Federal Awards Expended 06-30-10
U.S. DEPARTMENT OF EDUCATION				
Pass-Through Indiana Department of Education				
Title I, Part A Cluster				
Title I Grants to Local Educational Agencies	84.010	08-9555	$ 21,868	$ -
		09-9555	163,214	57,898
		10-9555	-	201,580
Total for program			185,082	259,478
ARRA - Title I Grants to Local Educational Agencies, Recovery Act	84.389	10-9555	-	92,613
Total for cluster			185,082	352,091
Special Education Cluster				
Special Education - Grants to States	84.027	14209-210-PN01	53,984	-
		14210-210-PN01	-	38,144
Total for program			53,984	38,144
ARRA - Special Education - Grants to States, Recovery Act	84.391	33310-210-SN01	-	13,855
Total for cluster			53,984	51,999
State Fiscal Stabilization Cluster				
ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	84.394	10-9555	63,237	254,663
Charter Schools	84.282		-	566
State Grants for Innovative Programs	84.298		-	914
Improving Teacher Quality State Grants	84.367	09-9555	28,064	-
		10-9555	-	47,161
Total for program			28,064	47,161
Total federal awards expended			$ 330,367	$ 707,394

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

EAST CHICAGO URBAN ENTERPRISE ACADEMY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the East Chicago Urban Enterprise Academy (School Corporation) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Circular A-133 requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of $500,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with the Indiana Code (IC 5-11-1 et seq.), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

EAST CHICAGO URBAN ENTERPRISE ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:
Material weaknesses identified? yes
Significant deficiencies identified that are not considered to be material weaknesses? no

Noncompliance material to financial statements noted? yes

Federal Awards:

Internal control over major programs:
Material weaknesses identified? yes
Significant deficiencies identified that are not considered to be material weaknesses? yes

Type of auditor's report issued on compliance for major programs: Qualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? yes

Identification of Major Programs:

Name of Federal Program or Cluster
Title I, Part A Cluster
State Fiscal Stabilization Fund Cluster

Dollar threshold used to distinguish between Type A and Type B programs: $300,000

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

FINDING 2010-1, SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Officials failed to provide a Schedule of Federal Financial Assistance for the school years 2008-2009 and 2009-2010. Officials did not have controls established to ensure compliance with reporting requirements.

The presented Schedule of Expenditures of Federal Awards was prepared with the approval of the Charter School Officials based upon the records. The Schedule includes expenditures for the school years 2008-2009 and 2009-2010 of $330,367 and $707,394, respectively.

OMB Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations, Subpart C states in part §___.300:

"Auditee Responsibilities. The auditee shall:

(a) Identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity.

(b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

(c) Comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its Federal programs.

(d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with §___.310 . . .

§___.310 Financial statements . . .

(b) Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements . . ."

We recommended that School Corporation Officials implement procedures to adequately identify and accurately report all Federal award programs.

Section III – Federal Award Findings and Questioned Costs

FINDING 2010-2, ARRA FISCAL STABILIZATION ACTIVITIES ALLOWED OR UNALLOWED

Federal Agency: U.S. Department of Education
Federal Program: ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act
CFDA Number: 84.394
Pass-through Entity: Indiana Department of Education
Federal Award Number: 10-9555

The School Corporation used State Fiscal Stabilization funds in August 2009 to pay $11,700 for painting services for the school which improved the facility. We consider the $11,700 to be questioned costs.

EDGAR § 80.20 Standards for financial management systems states, in part (b): ". . . program regulations, and the terms of grant and subgrant agreements will be followed in determining the reasonableness, allowability, and allocability of costs."

Failure to follow the guidelines for expenditures indicates noncompliance with requirements for activities allowed or unallowed established by federal agencies.

EDGAR § 80.22 states in part:

"Allowable costs . . .

(b) For each kind of organization, there is a set of Federal principles for determining allowable costs. For the costs of a State, local, or Indian tribal government, the Secretary applies the cost principles in OMB Circular A–87, as amended on June 9, 1987."

OMB Circular A-87 Attachment B states in part:

"15. Equipment and other capital expenditures.

a. For the purposes of this subsection 15, the following definitions apply:

(1) 'Capital Expenditures' means expenditures for the acquisition cost of capital assets (equipment, buildings, land), or expenditures to make improvements to capital assets that materially increase their value or useful life. Acquisition cost means the cost of the asset including the cost to put it in place. Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Ancillary charges, such as taxes, duty, protective in transit insurance, freight, and installation may be included in, or excluded from the acquisition cost in accordance with the governmental unit's regular accounting practices."

"b. The following rules of allowability shall apply to equipment and other capital expenditures:

(1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except where approved in advance by the awarding agency. . . .

(3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior approval of the awarding agency.

(4) When approved as a direct charge pursuant to Attachment B, section 15.b (1), (2), and (3) above, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the awarding agency. In addition, Federal awarding agencies are authorized at their option to waive or delegate the prior approval requirement."

The American Recovery and Reinvestment Act of 2009, Sec. 14003 states in part: "USES OF FUNDS BY LOCAL EDUCATION AGENCIES . . . (b) PROHIBITION. - A local educational agency may not use funds received under this title for - (1) payment of maintenance costs; . . ."

We recommended the School Corporation establish procedures to review federal compliance requirements to ensure expenditures are compliant with the grant agreement.

FINDING 2010-3, TITLE I CASH MANAGEMENT

Federal Agency: U.S. Department of Education
Federal Programs: Title I Grants to Local Educational Agencies
CFDA Number: 84.010
Award Numbers: 09-9555, 10-9555
Pass-Through Entity: Indiana Department of Education

The East Chicago Urban Enterprise Academy receives Title I Grants to Local Educational Agencies federal grant money of approximately $230,000 each year. As part of the application for Title I funds, school corporations are required to assess needs and develop a drawdown request of Title I funds to cover cash needs for the entire grant period. The drawdown amounts are listed by month, and must total the grant award.

The Indiana Department of Education requires School Corporations to prepare quarterly reports. The quarterly reports show grant receipts, disbursements, and cash balances and allows the School Corporation to modify subsequent drawdowns. For each of the two Title I grant programs, no attempt was made by the School Corporation to reduce a subsequent drawdown.

Controls established by the Charter School were not sufficient for Officials to determine the necessary cash balances required to operate. Controls were not in place to monitor the cash balance carried from one month to the next and amend the cash drawdown request form which we consider to be a material weakness in internal controls over cash management.

Because controls were not effective, the Charter School had excessive cash balances in eight of fifteen months (53%) spanning the period of grant award number 09-9555. Excess cash balances ranged from $29,257.95 to $68,939.75. The Charter School had excessive cash balances in five of fifteen months (33%) spanning the period of grant award number 10-9555. Excess cash balances ranged from $34,360.83 to $53,205.59. Excess balances were based on 1.5 times the average monthly expenditures for each grant award. Cash balances for each month should be zero or as close to zero as possible to receive the next month's distribution.

Governmental units should have internal controls in effect which provide reasonable assurance the cash balance of federal funds is being monitored and is in compliance with laws and regulations.

Failure to minimize the cash on hand balances indicates noncompliance with cash management requirements established by federal agencies. Failure to implement adequate and effective internal control procedures could result in the School Corporation to be deemed ineligible to receive Federal awards in the future.

EDGAR § 80.20 states in part (b):

> "The financial management systems of other grantees and subgrantees must meet the following standards: . . . (7) Cash management. Procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by grantees and subgrantees must be followed whenever advance payment procedures are used. Grantees must establish reasonable procedures to ensure the receipt of reports on subgrantees' cash balances and cash disbursements in sufficient time to enable them to prepare complete and accurate cash transactions reports to the awarding agency. When advances are made by letter-of-credit or electronic transfer of funds methods, the grantee must make drawdowns as close as possible to the time of making disbursements. Grantees must monitor cash drawdowns by their subgrantees to assure that they conform substantially to the same standards of timing and amount as apply to advances to the grantees."

Effective July 1, 2010, the Indiana Department of Education modified the grant process for their subrecipients. School Corporations will no longer be requesting grant advances; instead, School Corporations will be required to spend the funds necessitating reimbursements on funds already spent.

We recommended School Corporation Officials follow the new guidelines established by the Indiana Department of Education, requiring Title I funds to be reimbursed after the funds have been properly spent. Furthermore, School Corporation Officials should establish and implement effective internal control procedures over the monitoring of cash balances of federal funds on hand.

FINDING 2010-4, REPORTING

Federal Agency: U.S. Department of Education
Federal Programs: Title I Grants to Local Educational Agencies, ARRA - State Fiscal Stabilization Fund (SFSF)
CFDA Numbers: 84.010, 84.394
Award Numbers: 09-9555, 10-9555; 10-9555
Pass-Through Entity: Indiana Department of Education

As a part of the reporting requirements, the Indiana Department of Education requires School Corporations to prepare quarterly reports. The quarterly reports report grant receipts, disbursements, and cash balances. The School Corporation is also to submit a final report at the end of the grant period, which would be September 30 of the respective year.

These quarterly reports and final reports are designed to assist officials with monitoring their cash draws and disbursements of funds. At all times, these reports should match what is posted in the ledger.

The final report submitted for Title I expenditures for the grant period of July 1, 2009 to September 30, 2010, did not agree to what was posted to the ledger. In total, the report showed $107 more than what was posted to the ledger during that same time period. The individual categories on the final report did not agree to the ledger. The following table shows the differences between the final report and the ledger:

	Certified Salary	Noncertified Salary	Benefits	Professional Service	General Supplies	Property	Total
Final Report	$ 35,000.00	$ 159,115.00	$ 46,000.00	$ 5,022.00	$ 8,173.62	$ -	$ 253,310.62
Ledger	27,870.00	166,245.00	46,000.00	5,005.00	7,953.62	130.00	253,203.62
Difference	7,130.00	(7,130.00)	-	17.00	220.00	(130.00)	107.00

Furthermore, the following Title I reports were not presented for audit:

The final report for the 2008-2009 grant year

The third quarter report for the 2009-2010 grant year

For the ARRA – State Fiscal Stabilization Fund (SFSF) grant, monthly reports of expenditures are required to be filed with the Indiana Department of Education. The monthly report that was required to be filed for the May, 2010, was not presented for audit.

Failure to submit these reports timely and accurately indicates noncompliance with reporting requirements established by federal agencies.

The controls established by the Charter School were not effective for officials to prepare, review, and maintain copies of all the required federal reports with supporting documents which is considered to be a significant deficiency in internal controls over reporting.

EDGAR § 80.20 states in part (b):

"The financial management systems of other grantees and subgrantees must meet the following standards:

(1) Financial reporting. Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant.

(2) Accounting records. Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.

(3) Internal control. Effective control and accountability must be maintained for all grant and subgrant cash, real and personal property, and other assets. Grantees and subgrantees must adequately safeguard all such property and must assure that it is used solely for authorized purposes."

Failure to adhere to reporting requirements may cause the School Corporation to be determined to be ineligible for future federal funding.

We recommended that the School Corporation Officials implement controls and procedures to ensure that all required monitoring reports are prepared accurately. Controls and procedures should be established to ensure that these reports are reviewed for accuracy and timeliness of submission. Copies of the reports and financial information supporting the disclosures made should be retained for audit.

FINDING 2010-5, TITLE I SPECIAL TESTS AND PROVISIONS

Federal Agency: U.S. Department of Education
Federal Programs: Title I Grants to Local Educational Agencies
CFDA Number: 84.010
Award Number: 09-9555, 10-9555
Pass-Through Entity: Indiana Department of Education

When a school receives Title I federal grant money, certain special tests and provisions must be satisfied. One of these special tests and provisions is that the teachers employed to teach core academic subjects such as math and reading be highly qualified. Documentation supporting teacher qualifications was not presented for audit.

EDGAR § 80.42 states in part (e):

"Access to records — (1) Records of grantees and subgrantees. The awarding agency and the Comptroller General of the United States, or any of their authorized representatives, shall have the right of access to any pertinent books, documents, papers, or other records of grantees and subgrantees which are pertinent to the grant, in order to make audits, examinations, excerpts, and transcripts . . ."

Failure to adhere to special tests and provisions requirements may cause the School Corporation to be determined to be ineligible for future federal funding.

We recommended that the School Corporation Officials implement procedures to ensure that documentation to support the qualifications of teachers and support staff be retained and provided for audit as required by federal guidelines.

EAST CHICAGO URBAN ENTERPRISE ACADEMY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

East Chicago Urban Enterprise Academy
1402 East Chicago Avenue, East Chicago Indiana 46312 PH (219) 392-36580 Fax (219) 392-3652

Indiana State Board of Accounts
Room E418
302 West Washington Street
Indianapolis, IN 46204-2765

February 28, 2011

To Whom It May Concern:

Below please find the Corrective Action Plan to the audit findings as of 6-30-10:

CORRECTIVE ACTION PLAN

FINDING 2010-1, SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Based on these new Federal Audit Requirements, officials will be sure to prepare the Schedule of Federal Financial Assistance and Schedule of Expenditures of Federal Awards at the close of each school year so it is available for the Federal Audit upon request.

FINDING 2010-2, ARRA FISCAL STABILIZATION ACTIVITIES ALLOWED OR UNALLOWED

As stated in the audit comment, Indiana Department of Education did not provide specific requirements regarding what Fiscal Stabilization Stimulus funds should be spent on. When we inquired, were told it could be spent on anything that would normally occur in the General Fund, with no additional guidance or indication to review other instructions from U.S. Department of Education. Since the funds were received in lieu of our normal tuition support payment, there was no formal "grant agreement" provided to the school.

The school is waiting on for further instructions from State and Federal governments on how to handle this situation. If repayment of the $11,700 of questioned funds is allowed or required, the repayment would need to be made from general local funds.

For all future funding of this nature, we will request written documentation of expenditure restrictions and/or a formal grant agreement from the Indiana Department of Education.

FINDING 2010-3, TITLE I CASH MANAGEMENT

While Title I activity was monitored and tracked monthly, the original drawdown requests submitted by the school director were not reduced during the reporting cycle.

Effective immediately, all cash fund ledgers will be printed as supporting documents and reconciled to all required monthly, quarterly and annual Federal reporting. Individual files are maintained for all Federal funding sources containing approved programs and any required reporting and supporting documents.

Effective July 1, 2010, all Federal program funding is requested on a reimbursement basis only, therefore, there should be no excess cash balances for these funds in the future.

FINDING 2010-4, REPORTING

A subsequent correction was made in the general ledger for the expenditure posted to the incorrect fund. The Title I Final Annual Expenditure Report as filed was accurate.

All the reports not presented for audit were filed as required with the Indiana Department of Education. However, after reviewing the returned files from the auditor, it was determined that the Title I Final Expenditure report for 2008-2009 was missing from the file, the report and supporting data were reprinted to maintain complete and accurate files. It was also determined that the actual Title I third Quarter report for 2009-2010 was not printed and attached to the support documents that were included in the original file provided. The report has been reprinted from the website and attached to the supporting documents that were originally in the file. We were unable to locate the May 2010 ARRA report as filed and are requesting a copy of the report as filed with Indiana Department of Education.

Internal control procedures regarding fund reporting and file maintenance have been modified to monitor that all reporting documents have been printed and supporting document general ledger categories are accurate. Also, if there are any actual staff classifications from certified or un-certified that may be different for original budgeted classification for the Title I program an amendment will be filed with the Indiana Department of Education.

FINDING 2010-5, TITLE I SPECIAL TESTS AND PROVISIONS

The school did comply with all Highly Qualified Teacher federal guidelines and compliance requirements. Unfortunately when responding to the auditor inquiry, the school only provided the auditor with the information and parent letter compliance related to those teachers that were considered non highly qualified working on emergency permits, instead of the documentation on the highly qualified teachers.

For all future audit requests the school will provide both highly qualified and non highly qualified teacher information and compliance documentation.

Vito C. Bianco

February 28, 2011

EAST CHICAGO URBAN ENTERPRISE ACADEMY
EXIT CONFERENCE

The contents of this report were discussed on February 16, 2011, with Vito Bianco, Treasurer; Charlotte Jackson, Director of the School; and Kathleen Kansfield, Accounting Controller. The official response has been made a part of this report and may be found on pages 45 through 47.

East Chicago Urban Enterprise Academy
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Indiana State Board of Accounts
Room E418
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Indianapolis, IN 46204-2765

February 28, 2011

East Chicago Urban Enterprise Academy
Management Response to Examination Results and Comments

Financial Report Opinion Modifications

School officials will be sure to have the required supplemental schedules and documentation prepared each year during the financial closing process so they can be made available timely during the audit process.

The management company has had discussion with State Auditors, expressing concerns over the timing and volume of audit data required in a very short period. The discussion led to several suggestions to ensure much of the data and supplemental schedules can be prepared in advance of the audit.

Federal and State Agencies – Compliance Requirements

Based on these new Federal Audit Requirements, officials will be sure to prepare the Schedule of Federal Financial Assistance and Schedule of Expenditures of Federal Awards at the close of each school year so it is available for the Federal Audit upon request.

Biannual Financial Report to a State Agency

School officials will be sure to file accurate and timely reports as required by federal and state agencies.

Transaction Reporting

School officials will be sure to closely review loan activity for accuracy to avoid any such transposition or missed transaction errors as identified in the audit comment. While such errors were identified and correctly reported on the State Form 9 financial report, corrections were unable to be made to the closed general ledger system.

Conditions of Records-Negative Disbursements

The school officials do maintain internal controls to reasonably assure accuracy and reliability of financial information. However, a disbursement may be required to be voided outside of the financial reporting period creating a negative disbursement due to timing differences. Such instances are considered to be reasonable and normal in course of the schools operations.

As a result of incorrect information and communication with Indiana Department of Education regarding proper presentation of SPED B pass through verses SPED B ARRA funding on the June 30, 2009 Form 9 financial report, the school officials were instructed to reverse the reporting, in detail from the incorrect fund code and report in detail under the correct fund code by the Indiana Department of Education. This resulted in multiple negative disbursements within the fund.

Overdrawn Cash Balances

The school officials maintain internal controls which do monitor fund cash balances.
The specific overdrawn cash balances identified in the audit are addressed below.
The 6-30-09 overdrawn Title II fund (6840) was funded on 7-3-09.
The ARRA Special Education Fund (7953) funding was adjusted during the year to avoid excess cash balances, the funding for June expenses was requested and funded on 7-28-10.
The Special Education Fund (7010) was funded on a reimbursement request dated 8/31/10.

Transfers Between Funds

The school board will be presented for approval all proposed transfers between funds based on school business decisions and transactions.

Official Bonds

The official bond and employee dishonesty insurance coverage for the fiscal year 2008/2009 were effective for the audit period.

The employee dishonesty insurance coverage is combined in part of the overall school insurance package and not a separate policy document.

The management company has ensured that all treasurer bonds have been filed with the Office of County Recorder for fiscal year 2009/2010 and current fiscal year 2010/2011.

Average Daily Membership (ADM) – Incorrect Reporting to the State

The school and management company will ensure that the actual enrollment and count reported on Form Number 30A are verified and accurate and the school principal will sign the detailed class lists.

Receipts

The management company has discussed the deficiencies in the receipts generated in their offices with the State Auditors. The management company has changed procedures to ensure the receipts and fully completed and recorded in the ledgers properly.

The receipt books from the school building and the management company receipt book prior to May 14, 2009 (used in prior State Audit) were unfortunately not identified as when gathering the audit data prior to fieldwork or requested by the State Auditor as missing items. If they had they would have been provided for audit review.

Claims

The management company has reviewed the listing of deficiencies with the State Auditors. The management company is developing new claims approval procedures based on additional recommendations by the State Auditor.

Based on prior State Auditor recommendations, beginning in early 2009 the school board reviews and approves all open (unpaid) claims as of the date of the monthly board reports issuance. The school board has approved the fiscal officer to have jurisdiction over allowance of payment of the claim.

The details on specific claims that were not presented, did not contain fund corrections on vouchers or that had missing documentation were not provided to the management company to be able to review and respond to these items.

Employee Service Record

The school will correct the employee handbook for the change in the sick leave policy to full accrual at beginning of the school year.

Certified Report of Names, Addresses, Duties and Compensation of Public Employees, General Form 100R

The management company will ensure that this report is available for audit and filed with the State Board of Accounts as required annually.

Lead College Prep
Balance Sheet
As of September 30, 2011

	Sep 30, 11
ASSETS	
Current Assets	
Checking/Savings	
1 Checking (5100)	
0100 · General Fund	221,262.84
0800 · Lunch Fund	56,368.50
0900 · Textbook Fund	-852.00
2010 · Walton Grant	96,017.86
2990 · School Administration Fund	
2990 Dollar Gen Literacy Found	69.89
2990 Fundraiser	5,608.70
2990 Other School Admin	1,131.02
Total 2990 · School Administration Fund	6,809.61
3720 School Technology Fund	400.05
4140 Title I 10/11	-5,360.00
5210 10-11 Special Ed	-2,996.63
6840 · Title II 09-10	-13,040.00
6841 Title II 10-11	-199.00
6891 Facilities Grant	1,987.74
7951 · Title I Stimulus	-10,000.16
7956 · Innovative Tech Grant	68.46
Total 1 Checking (5100)	350,467.27
4 Petty Cash	
0100 General Fund	600.00
Total 4 Petty Cash	600.00
Total Checking/Savings	351,067.27
Accounts Receivable	
Accounts Receivable	1,575,752.20
Total Accounts Receivable	1,575,752.20
Other Current Assets	
Prepaid Expense	75,767.60
Total Other Current Assets	75,767.60
Total Current Assets	2,002,587.07
Fixed Assets	
11200 Middle School	
11200.630 Textbooks	91,451.32
Total 11200 Middle School	91,451.32
11300 High School Textbooks	
11300.630 Textbooks	94,947.44
Total 11300 High School Textbooks	94,947.44
45100 · Building Renovations	
45100.319 Architectural Service	46,874.12

Lead College Prep
Balance Sheet
As of September 30, 2011

	Sep 30, 11
45100.450 Building Improvements	99,310.32
Total 45100 · Building Renovations	146,184.44
46000 · Moveable Equipment	
46000.730. Equipment	137,569.99
46000.741 Computer Hardware	206,012.90
46000.746 Other Tech Equipment	25,544.08
46000.747. Software	41,922.68
Total 46000 · Moveable Equipment	411,049.65
Accumulated Depreciation	-330,857.38
Total Fixed Assets	412,775.47
TOTAL ASSETS	2,415,362.54
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	42,013.11
Total Accounts Payable	42,013.11
Other Current Liabilities	
92810.000 403b Withholding	319.69
Total Other Current Liabilities	319.69
Total Current Liabilities	42,332.80
Long Term Liabilities	
Common School Loan.	
5420 · Common School Loan	1,865,790.00
54200.831 CSL Payment	-93,621.08
Total Common School Loan.	1,772,168.92
Total Long Term Liabilities	1,772,168.92
Total Liabilities	1,814,501.72
Equity	
Temporarily Restricted Funds	
Facilities Grant	1,987.74
School Technology	400.05
Innovative Tech Grant	68.46
Walton Grant	96,017.86
Total Temporarily Restricted Funds	98,474.11
3990 · Retained Earnings	229,784.30
Net Income	272,602.41
Total Equity	600,860.82
TOTAL LIABILITIES & EQUITY	2,415,362.54

Fitzgerald | Isaac LLC
Certified Public Accountants

June 6, 2010

Mr. Michael Salmonowicz
KIPP LEAD College Preparatory, Inc.
6060 Miller Street
Gary, IN 46403

Dear Michael:

Enclosed are the following:

- Audited financial statements for the year ended June 30, 2010 (ten bound copies and one unbound copy).
- Audit communication letter (ten copies).

Thank you for your assistance in completing the audit. Feel free to contact us if you have any questions or need additional information.

Very truly yours,

FITZGERALD ISAAC LLC

Eugene P. Fitzgerald
Managing Director

EPF:cjo

Enclosures

9245 North Meridian Street, Suite 302
Indianapolis, Indiana 46260
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Fitzgerald Isaac LLC
Certified Public Accountants

May 23, 2011

The Board of Directors

We have audited the financial statements of **KIPP LEAD College Preparatory, Inc.** (the "School") for the year ended June 30, 2010, and have issued our report thereon dated March 4, 2011. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 21, 2011. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described in Note 1 to the financial statements. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no estimates in the School's financial statements that are considered significant for purposes of this letter.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of our audit.

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Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Adjustments made to the financial statements as a result of our audit include:

- Entry to recognize the Facility Grant, which increased revenue of $72,000.
- Entries to capitalize items previously expensed, which decreased expense by $14,176.
- Entries to adjust depreciation expense, which increased expense by 16,624.

In addition, we identified certain instances where the School was not recording its obligations in accordance with generally accepted accounting principles, specifically:

- Interest on Common School Fund loans was not recorded in a manner consistent with the loan agreement, resulting in an under-accrual of $74,394.
- The charter sponsor fee was not recorded consistent with the agreement, resulting in an under-accrual of $31,289.
- Leasehold improvements were depreciated over a period in excess of the term of the lease, resulting in under-reporting of accumulated depreciation of $13,615.
- Teacher salaries were not accrued through the end of the contract period, resulting in an under-accrual of $68,087.
- License fees for the use of the KIPP LEAD name were not accrued, resulting in an under-accrual of $25,509.

See attached document

These entries resulted in a reduction of net assets as of July 1, 2009 of $131,718.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 4, 2011.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle relating to the School's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to communicate with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

During the course of an audit, we frequently become aware of opportunities to strengthen internal controls or improve operating efficiency. Follow is a presentation of such matters and our recommendations.

Accrual Accounting

The School presently follows a practice of maintaining its books and records on a modified accrual basis. Certain major accounting areas (accounts receivable and payable, accrued payroll) reflect accrual accounting; however, we noted numerous other accounts that resulted in audit adjustments in order for them to reflect generally accepted accounting principles. The failure to employ full accrual accounting may result in a misrepresentation of the financial statements and limit the ability of the Board of Directors and management to make sound financial decisions.

We recommend that every asset and liability account be reviewed to determine the proper accounting treatment, and that processes be put in place to obtain and record the financial transactions in accordance with generally accepted accounting principles. In addition, any new or significant transactions should be subject to consideration of the appropriate accounting treatment.

Grant Management

The School receives grants from various sources to provide services to students and provide financial support for the School. Much of this funding comes from federal legislation, and as such is subject to requirements specified in the grant agreement as well as grant-specific regulations and general federal funding regulations. These requirements often involve time periods, grant limitations, eligible recipients, and nature of allowable expenditures. Failure to comply with such regulations could subject the School to liability.

We recommend that whenever grant funding is received that management obtain all relevant regulatory guidelines in order to determine requirements and limitations. From this information, controls and processes should be put in place to assure compliance with critical issues.

This information is intended solely for the use of the board of directors and management of the KIPP LEAD College Preparatory, Inc. and the Ball State University Office of Charter Schools and is not intended to be used and should not be used by anyone other than these specified parties.

Very truly yours,

Reynold / Haas LLC

KIPP LEAD COLLEGE PREP

Michael Salmonowicz <msalmonowicz@kipplead.org>

Teacher Contract Payouts

2 messages

Mark Olsen <molsen@fitzgeraldisaac.net> **Tue, Jun 7, 2011 at 3:13 PM**
To: Michael Salmonowicz <msalmonowicz@kipplead.org>
Cc: Gene Fitzgerald <gfitz@fitzgeraldisaac.net>

Michael,

I wanted to follow up on our conversation from this afternoon regarding our audit adjustment to record a liability for accrued payroll at the end of the school year.

Teaching personnel are paid evenly over 24 pays through the calendar year, based on completing teaching responsibilities during the school year. At the end of the school year, there was still one scheduled payment (July 15) due to many teachers under the terms of the regular contracts. This payment was made, as scheduled, on July 15. Our audit adjustment represents the payroll and associated taxes and retirement amounts (PERF/TRF). We also accounted for the liability that would have been present for this same situation at 6/30/09. The effect on the net income for the 2009/2010 school year was a decrease of around $20,000.

Payments under each contract are being paid as scheduled, however there will routinely be a liability at the end of each fiscal year under these contracts as long as teaching contracts are not structured to end by June 30 of each year.

Mark G. Olsen, CPA
Fitzgerald | Isaac LLC
9245 N. Meridian St., Ste 302
Indianapolis, IN 46260
317-844-8300 x 20 (phone)
317-848-6555 (fax)

IRS CIRCULAR 230 DISCLOSURE: In compliance with U.S. Treasury Regulations, we inform you that, unless otherwise expressly stated, any federal tax advice contained in this communication (including any attachments) is not intended or written to be used, and it cannot be used, by anyone for the purpose of (i) avoiding federal tax penalties that may be imposed by the Internal Revenue Service or (ii) promoting, marketing or recommending to another party any transaction or tax-related matter addressed here.

Michael Salmonowicz <msalmonowicz@kipplead.org> **Tue, Jun 7, 2011 at 3:19 PM**
To: Mark Olsen <molsen@fitzgeraldisaac.net>

Thanks, Mark!

- Michael

--
Michael Salmonowicz | Managing Director, Finance & Operations
KIPP LEAD College Prep Charter School
6060 Miller Avenue | Gary, IN 46403
219.381.9865 (cell) | 219.979.9236 (school) | 219.979.2611 (fax)
[Quoted text hidden]

KIPP LEAD COLLEGE PREPARATORY, INC.

Financial Statements

June 30, 2010

Fitzgerald | Isaac LLC
Certified Public Accountants

KIPP LEAD COLLEGE PREPARATORY, INC.

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Fitzgerald | Isaac LLC
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

The Board of Directors
KIPP LEAD College Preparatory, Inc.

We have audited the accompanying statement of financial position of **KIPP LEAD College Preparatory, Inc.** as of June 30, 2010 and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the management of KIPP LEAD College Preparatory, Inc. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of KIPP LEAD College Preparatory, Inc. as of June 30, 2010, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Fitzgerald / Isaac LLC

March 4, 2011

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KIPP LEAD COLLEGE PREPARATORY, INC.

Statement of Financial Position

Assets	June 30, 2010
Current assets:	
Cash and cash equivalents	$ 411,758
Accounts receivable:	
State tuition support	1,279,708
Grants	72,000
Prepaid expense	27,802
Total current assets	1,791,268
Property and equipment:	
Leasehold and improvements	140,409
Furniture and equipment	315,987
Textbooks	38,074
Total property and equipment	494,470
Less accumulated depreciation	(207,235)
Property and equipment, net	287,235
	$ 2,078,503
Liabilities and Net Assets	
Current liabilities:	
Accounts payable and accrued expenses	$ 274,365
Current portion of long-term debt	23,556
Refundable advances	182,843
Total current liabilities	480,764
Long-term debt	1,456,997
Total liabilities	1,937,761
Unrestricted net assets	140,742
	$ 2,078,503

See accompanying notes to financial statements.

KIPP LEAD COLLEGE PREPARATORY, INC.

Statement of Activities

Revenue, Gains and Support	Year Ended June 30, 2010
State education support	$ 2,513,345
Grant revenue	744,029
Contributions	132,509
Student fees	4,318
Interest income	232
Other income	8,246
Total revenue, gains, and support	3,402,679
Expenses	
Program services:	
Educational instruction	2,071,805
Education support	695,825
Administrative	493,782
Total expenses	3,261,412
Increase in net assets	141,267
Net assets (deficiency), beginning of year	(525)
Net assets, end of year	$ 140,742

See accompanying notes to financial statements.

KIPP LEAD COLLEGE PREPARATORY, INC.

Statement of Cash Flows

	Year Ended June 30, 2010
Operating Activities	
Change in net assets	$ 141,267
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	102,945
Change in:	
Accounts receivable	(437,009)
Prepaid expense	(16,540)
Accounts payable and accrued expenses	124,493
Refundable advances	99,947
Net cash provided by operating activities	15,103
Investing Activities	
Purchases of property and equipment	(187,250)
Net cash used by investing activities	(187,250)
Financing Activities	
Proceeds from Common School Fund loan	471,123
Principal repayment of GEO Foundation loan	(10,000)
Principal repayment of Common School Fund loans	(3,158)
Principal repayment of KIPP Foundation loan	(1,910)
Net cash provided by financing activities	456,055
Net increase in cash and cash equivalents	283,908
Cash and cash equivalents, beginning of year	127,850
Cash and cash equivalents, end of year	$ 411,758
Supplemental disclosures:	
Cash payments for interest expense	$ 2,384

See accompanying notes to financial statements.

KIPP LEAD COLLEGE PREPARATORY, INC.

Notes to Financial Statements

June 30, 2010

(1) Summary of Significant Accounting Policies

General

KIPP LEAD College Preparatory, Inc. (the "School") is a public benefit not-for-profit organization incorporated under the laws of the State of Indiana. The School operates a public charter school established under Indiana Code 20-24-3-1 and sponsored by Ball State University. The School commenced operations with the 2007 school year.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Revenue Recognition

Revenues generally come from resources provided under the Indiana Charter Schools Act. Under the Act, the School receives an amount per student in relation to the funding received by public schools in the same geographic area. Funding from the State of Indiana is based on enrollment, and paid in equal monthly installments in January through December following the start of the school year. Revenue is recognized in the school year to which the payments pertain.

Accounts Receivable

Accounts receivable relate primarily to activities funded under grants and legislation enacted by the State of Indiana. The School believes that it is operating in compliance with regulatory requirements and as such no allowance for doubtful accounts is deemed necessary.

(1) Summary of Significant Accounting Policies, Continued

Taxes on Income

KIPP Lead College Preparatory, Inc. has received a determination from the U.S. Treasury Department stating that it qualifies under the provisions of Section 501(c)(3) of the Internal Revenue Code as a tax-exempt organization. Accordingly, no accounting for federal and state income taxes is required in the accompanying financial statements.

Financial Accounting Standards Board ASC 740 requires the School to recognize a tax liability only if it is more likely than not the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount of tax liability that is greater than 50% likely of being realized on examination. For tax positions not meeting the more-likely-than-not test, no tax liability is recorded. The School has examined this issue and has determined that there are no material contingent tax liabilities or questionable tax positions. The tax years ending 2009 and 2008 are open to audit for both federal and state purposes.

Property and Equipment

Purchases of these assets and expenditures that materially increase value or extend useful lives are capitalized and are included in the accounts at cost. Routine maintenance and repairs, minor replacement costs, and equipment purchases with a unit cost of less than $1,000 are charged to expense as incurred.

Depreciation is provided over the estimated useful lives of the respective assets using the straight-line method. The estimated useful lives generally are as follows:

Leasehold and improvements	5 years
Furniture and equipment	3 years
Textbooks	5 years

Subsequent Events

The School evaluated subsequent events through March 4, 2011, the date these financial statements were available to be issued. Events through that date have been evaluated to determine whether a change in the financial statements and disclosures would be required.

(2) Accounts Receivable

Accounts receivable from the State of Indiana for education support reflect the following amounts as of June 30, 2010:

Tuition support	$1,219,682
Special education grant	40,526
Restoration grant	19,500
	$1,279,708

Tuition support is determined by state law and is dependent upon the geographic location of the school. The tuition is also indexed for poverty data of the students. The payment schedule is determined by state law with tuition payable in equal monthly installments by the State of Indiana in the calendar year following the start of school. Upon revocation or termination of the charter, the payment streams will cease and any unpaid amounts will be applied to the unpaid balance of loans from the Indiana Common School Fund (see Note 3).

(3) Long-Term Debt

Long-term debt at June 30, 2010 was comprised of multiple notes payable to the Indiana Common School Fund. Each note requires semi-annual payments of principal and interest over a period of 20 years with interest at 4% per annum. In 2009, the Indiana Common School Fund granted a two-year moratorium on loan payments. With the exception of one loan, payments will commence again on July 1, 2011. The last note matures January 1, 2031. These notes are secured by unpaid tuition support distributions (see Note 2).

Principal maturities of long-term debt are as follows:

Year Ending June 30:	
2011	$ 23,556
2012	77,531
2013	77,531
2014	77,531
2015	77,531
Thereafter	1,146,873
	$1,480,553

(4) Leases

The School leases its school facility and one item of office equipment under operating leases for terms. The lease on the school facility is renewable annually at the School's option through June 2014. The equipment lease ends July 2015. Expense under operating leases for the year ended June 30, 2010 was $106,990. Future minimum lease obligations for noncancelable operating leases with initial lease terms in excess of one year are as follows:

Year Ending June 30:	
2011	$ 24,119
2012	24,119
2013	24,119
2014	24,119
2015	24,119

(5) Refundable Advances

The School has been awarded grants from the Indiana Department of Education to provide educational instruction. The grants are considered to be exchange transactions. Accordingly, revenue is recognized when earned and expenses are recognized as incurred. At June 30, 2010, the School had refundable grant advances in excess of expenditures of $182,843.

(6) Retirement Plans

Retirement benefits for school employees are provided by the Indiana State Teachers' Retirement Fund ("TRF") and the Indiana Public Employees' Retirement Fund ("PERF"), both of which are multiple-employer defined benefit retirement plans created by the State of Indiana. Under the plans, the School contributes 7.25% of compensation for teaching faculty to TRF and 7.5% of compensation for other employees to PERF. Substantially all full-time employees are eligible to participate. Retirement plan expense was $102,687 for the year ended June 30, 2010.

(7) Commitments

The School operates under a charter granted by Ball State University. As the sponsoring organization, Ball State University exercises certain oversight responsibilities. Under this charter, the School has agreed to pay to Ball State University an annual administrative fee equal to 3% of state tuition support. Expense under this charter agreement was $73,206 for the year ended June 30, 2010. The charter remains in effect until June 30, 2013, and is renewable thereafter by mutual consent.

(8) Risks and Uncertainties

The School provides educational instruction services to families residing in Lake and surrounding counties in Indiana, and is subject to the risks of economic and competitive forces at work within this geographic area.

The majority of revenues relate to legislation enacted by the State of Indiana and grants awarded under federal programs. Changes in state or federal legislation could significantly affect the School. Additionally, the School is subject to monitoring and audit by state and federal agencies. Those examinations may result in additional liability to be imposed on the School.

Financial instruments that potentially subject the School to concentrations of credit risk consist principally of receivables from the State of Indiana. At June 30, 2010, substantially all of the receivable balance was due from the State of Indiana. In addition, deposits maintained at Chase Bank frequently exceed the FDIC insurance limit.

(9) Functional Expense Reporting

The costs of providing the educational activities have been summarized on a functional basis in the statement of activities. Accordingly, certain expenses have been allocated among the programs and services benefited. Following is a summary of expenses comprising each program and/or service for the year ended June 30, 2010:

	Educational Instruction	Education Support	Administrative
Salaries and wages	$1,269,489	20,384	151,870
Employee benefits	306,668	10,793	50,535
Staff development	58,863	-	-
Professional services	27,854	4,076	85,080
Textbooks and educational materials	18,776	-	-
Authorizer oversight fee	-	-	73,206
Transportation/travel	33,683	314,176	2,108
Food costs	-	328,149	-
Property rental	13,708	-	-
Classroom, kitchen and office supplies	53,841	17,095	23,050
Occupancy	144,816	-	-
Depreciation	102,945	-	-
Interest	-	-	54,223
Insurance	-	-	20,026
Other	41,162	1,152	33,684
	$2,071,805	695,825	493,782

Thea Bowman Leadership Academy
Statement of Assets, Liabilities and Fund Balance
September 30, 2011

ASSETS

Current Assets		
Petty Cash	$ 1,800.00	
Cash in Banks	3,340,566.36	
Harris Certificate of Deposit	522,482.71	
Interest receivable	514.29	
Accrued Tuition Support	5,749,003.20	
Prepaid Expenses	112,674.15	
Total Current Assets		9,727,040.71
Property and Equipment		
Land	859,885.95	
Structures and Improvements	16,708,309.11	
Equipment	1,164,258.53	
Computer Equipment	1,317,476.96	
Furniture and Fixtures	781,761.56	
Accumulated Depreciation	(2,881,842.94)	
Total Property and Equipment		17,949,849.17
Other Assets		
Bond Debt Reserve Fund	1,505,295.80	
Bond - Original Issue Discount	55,769.53	
Bond - Issuance Costs	755,788.23	
Total Other Assets		2,316,853.56
Total Assets		$ 29,993,743.44

Thea Bowman Leadership Academy
Statement of Assets, Liabilities and Fund Balance
September 30, 2011

LIABILITIES AND FUND BALANCE

Current Liabilities		
Accounts Payable-Other	$ 209,286.06	
Accounts Payable-AQS Advances	(11,564.12)	
Accounts Payable-FSP Other	(5,701.10)	
TRF Payable	80,346.97	
PERF Payable	85,325.36	
Accrued Payroll and Taxes	851,300.53	
Accrued fees - tuition support	551,866.35	
Accrued Interest	430,777.64	
Accrued Real Estate Taxes	35,406.53	
Current Portion-Long Term Debt	95,942.01	
Total Current Liabilities		2,322,986.23
Long-Term Liabilities		
Management Fees Due-BSU	64,194.33	
Loan-Indiana School Fund	4,507,505.97	
Loan-FSP Kitchen Equipment	4,531.70	
Bonds Payable	18,935,000.93	
Less Current Portion	(95,942.01)	
Total Long-Term Liabilities		23,415,290.92
Total Liabilities		25,738,277.15
Net Assets		
Due From (To) Debt Service Fd	(7,439.41)	
Due From Fixed Asset Fund	(677,833.70)	
Fund Balance	4,475,021.54	
Excess (deficiency) of revenues over expenditures	465,717.86	
Total Net Assets		4,255,466.29
Total Liabilities & Net Assets		$ 29,993,743.44

B38670

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT

OF

THEA BOWMAN LEADERSHIP ACADEMY

LAKE COUNTY, INDIANA

July 1, 2008 to June 30, 2010

FILED

04/27/2011

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OFFICIALS

Office	Official	Term
Treasurer	Vito Bianco	07-01-08 to 06-30-11
Director of the School	Dr. Gwendolyn Adell	07-01-08 to 06-30-11
Chair of the School Board	Raymond Davis	07-01-08 to 06-30-09
	Dr. Dale Cudjoe	07-01-09 to 06-30-11

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE THEA BOWMAN LEADERSHIP ACADEMY, LAKE COUNTY, INDIANA

We have examined the financial statements presented herein of the Thea Bowman Leadership Academy (School Corporation), for the period of July 1, 2008 to June 30, 2010. The School Corporation's management is responsible for the financial statements presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statements presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above presents fairly, in all material respects, the financial statements of the School Corporation for the years ended June 30, 2009 and 2010, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

The Combining Schedules and Schedule of Long-Term Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules have been subjected to the examination procedures applied in the examination of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Long-Term Debt has not been subjected to the examination procedures applied to the basic financial statements and, accordingly, we express no opinion on it.

STATE BOARD OF ACCOUNTS

February 16, 2011

THEA BOWMAN LEADERSHIP ACADEMY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For the Year Ended June 30, 2009

Functions/Programs	Disbursements	Program Receipts: Charges for Services	Program Receipts: Operating Grants and Contributions	Net (Disbursement) Receipts and Changes in Net Assets: Totals
Governmental activities:				
Instruction	$ 5,990,648	$ -	$ 48,037	$ (5,942,611)
Support services	3,286,712	233,171	570,124	(2,483,417)
Noninstructional services	916,026	-	-	(916,026)
Facilities acquisition and construction	8,147,066	-	-	(8,147,066)
Debt service	962,425	-	-	(962,425)
Total governmental activities	$ 19,302,877	$ 233,171	$ 618,161	(18,451,545)
General receipts:				
Property taxes				1,806,290
Other local sources				94,046
State aid				6,437,869
Bonds and loans				12,316,718
Grants and contributions not restricted to specific programs				1,589,381
Investment earnings				27,554
Total general receipts				22,271,858
Change in net assets				3,820,313
Net assets - beginning				938,245
Net assets - ending				$ 4,758,558
Assets				
Cash and investments				$ 4,758,558
Net Assets				
Unrestricted				$ 4,758,558

The notes to the financial statements are an integral part of this statement.

THEA BOWMAN LEADERSHIP ACADEMY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For the Year Ended June 30, 2010

Functions/Programs	Disbursements	Program Receipts: Charges for Services	Program Receipts: Operating Grants and Contributions	Net (Disbursement) Receipts and Changes in Net Assets: Totals
Governmental activities:				
Instruction	$ 6,749,005	$ -	$ 138,479	$ (6,610,526)
Support services	4,202,358	250,262	638,723	(3,313,373)
Noninstructional services	802,646	-	-	(802,646)
Facilities acquisition and construction	1,788,782	-	-	(1,788,782)
Debt service	19,220,064	-	-	(19,220,064)
Total governmental activities	$ 32,762,855	$ 250,262	$ 777,202	(31,735,391)
General receipts:				
Property taxes				2,902
Other local sources				146,084
State aid				10,601,156
Bonds and loans				19,296,244
Grants and contributions not restricted to specific programs				2,255,641
Investment earnings				28,760
Total general receipts				32,330,787
Change in net assets				595,396
Net assets - beginning				4,758,558
Net assets - ending				$ 5,353,954
Assets				
Cash and investments				$ 3,848,647
Restricted assets:				
Cash and investments				1,505,307
Total assets				$ 5,353,954
Net Assets				
Restricted for:				
Debt service				$ 1,505,307
Unrestricted				3,848,647
Total net assets				$ 5,353,954

The notes to the financial statements are an integral part of this statement.

THEA BOWMAN LEADERSHIP ACADEMY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2009

	General	Other	Totals
Receipts:			
Local sources	$ 1,988,947	$ 172,115	$ 2,161,062
State sources	6,485,628	95,924	6,581,552
Federal sources	-	2,063,858	2,063,858
Temporary loans	12,125,586	191,132	12,316,718
Total receipts	20,600,161	2,523,029	23,123,190
Disbursements:			
Current:			
Instruction	4,724,001	1,266,647	5,990,648
Support services	3,024,504	262,208	3,286,712
Noninstructional services	177,828	738,198	916,026
Facilities acquisition and construction	8,108,475	38,591	8,147,066
Debt services	903,826	58,599	962,425
Total disbursements	16,938,634	2,364,243	19,302,877
Excess (deficiency) of receipts over disbursements	3,661,527	158,786	3,820,313
Other financing sources (uses):			
Transfers in	-	203,457	203,457
Transfers out	(195,430)	(8,027)	(203,457)
Total other financing sources (uses)	(195,430)	195,430	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,466,097	354,216	3,820,313
Cash and investments - beginning	802,581	135,664	938,245
Cash and investments - ending	$ 4,268,678	$ 489,880	$ 4,758,558
Cash and Investment Assets - Ending			
Cash and investments	$ 4,268,678	$ 489,880	$ 4,758,558
Cash and Investment Fund Balance - Ending			
Unrestricted	$ 4,268,678	$ 489,880	$ 4,758,558

The notes to the financial statements are an integral part of this statement.

THEA BOWMAN LEADERSHIP ACADEMY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2010

	General	Debt Service	Bond Issue Proceeds	Other	Totals
Receipts:					
Local sources	$ 197,704	$ 54,007	$ -	$ 176,296	$ 428,007
State sources	10,739,636	-	-	106,521	10,846,157
Federal sources	-	-	-	2,787,843	2,787,843
Total receipts	10,937,340	54,007	-	3,070,660	14,062,007
Disbursements:					
Current:					
Instruction	5,182,551	-	-	1,566,454	6,749,005
Support services	3,903,676	-	-	298,682	4,202,358
Noninstructional services	205,996	-	-	596,650	802,646
Facilities acquisition and construction	1,193,878	-	-	594,904	1,788,782
Debt services	129	19,134,164	-	85,771	19,220,064
Total disbursements	10,486,230	19,134,164	-	3,142,461	32,762,855
Excess (deficiency) of receipts over disbursements	451,110	(19,080,157)	-	(71,801)	(18,700,848)
Other financing sources (uses):					
Proceeds of long-term debt	-	-	19,296,244	-	19,296,244
Transfers in	-	20,585,464	-	95,969	20,681,433
Transfers out	(1,371,403)	-	(19,296,244)	(13,786)	(20,681,433)
Total other financing sources (uses)	(1,371,403)	20,585,464	-	82,183	19,296,244
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(920,293)	1,505,307	-	10,382	595,396
Cash and investments - beginning	4,268,678	-	-	489,880	4,758,558
Cash and investments - ending	$ 3,348,385	$ 1,505,307	$ -	$ 500,262	$ 5,353,954
Cash and Investment Assets - Ending					
Cash and investments	$ 3,348,385	$ -	$ -	$ 500,262	$ 3,848,647
Restricted assets:					
Cash and investments	-	1,505,307	-	-	1,505,307
Total cash and investment assets - ending	$ 3,348,385	$ 1,505,307	$ -	$ 500,262	$ 5,353,954
Cash and Investment Fund Balance - Ending					
Restricted for:					
Debt service	$ -	$ 1,505,307	$ -	$ -	$ 1,505,307
Unrestricted	3,348,385	-	-	500,262	3,848,647
Total cash and investment fund balance - ending	$ 3,348,385	$ 1,505,307	$ -	$ 500,262	$ 5,353,954

The notes to the financial statements are an integral part of this statement.

Note 1. Introduction

School Corporation, as used herein, shall include, but is not limited to, school townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, county schools, united schools, school districts, cooperatives, educational service centers, community schools, community school corporations, and charter schools.

The School Corporation was established under the laws of the State of Indiana. The School Corporation operates under a Board of School Trustees form of government and provides educational services.

Note 2. Fund Accounting

A. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets - Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguished between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the School Corporation has not established any enterprise funds.

The School Corporation reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The debt service fund accounts for debt from funds borrowed or advanced for the purchase or lease of school buildings, school buses, judgments against the corporation, equipment or capital construction, and interest on emergency and temporary loans.

The bond issue proceeds capital projects fund accounts for the proceeds of the 2009 bond issue to finance the high school building, construction, and land debt.

B. Measurement Focus and Basis of Accounting

The government-wide and governmental fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred. Investment transactions are not presented on the financial statements.

If the School Corporation utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, the School Corporation's policy is to use restricted resources first, then unrestricted resources as they are needed.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the School Corporation in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the School Corporation on or prior to June 30 of the year collected.

Note 4. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the School Corporation to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Interfund Transfers

Interfund transfers for the years ended June 30, 2009 and 2010, were as follows:

Transfer From	Transfer To	2009	2010
General Fund	Debt Service Fund	$ -	$ 1,289,220
	Other Governmental Funds	195,430	82,183
Bond Issue Proceeds Fund	Debt Service Fund	-	19,296,244
Other Governmental Funds	Other Governmental Funds	8,027	13,786
Totals		$ 203,457	$ 20,681,433

The School Corporation typically uses transfers for cash flow purposes as provided by various statutory provisions.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The School Corporation contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the School Corporation authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

B. Teachers' Retirement Fund

Plan Description

The School Corporation contributes to the Indiana Teacher's Retirement Fund (TRF), a defined benefit pension plan. TRF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All employees engaged in teaching or in the supervision of teaching in the public schools of the State of Indiana are eligible to participate in TRF. State statute (IC 5-10.2) governs, through the TRF Board, most requirements of the system, and gives the School Corporation authority to contribute to the plan. The TRF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The School Corporation may elect to make the contributions on behalf of the member.

TRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Teachers' Retirement Fund
150 West Market Street
Indianapolis, IN 46204
Ph. (317) 232-3860

Funding Policy and Annual Pension Cost

The School Corporation contributes the employer's share to TRF for certified employees employed under a federally funded program and all the certified employees hired after July 1, 1995. The School Corporation currently receives partial funding, through the school funding formula, from the State of Indiana for this contribution. The employer's share of contributions for certified personnel who are not employed under a federally funded program and were hired before July 1, 1995, is considered to be an obligation of, and is paid by, the State of Indiana.

THEA BOWMAN LEADERSHIP ACADEMY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended June 30, 2009

	School Lunch	Textbook Rental	Title I 07/08	Title I 08/09	Title V Innovative Education
Receipts:					
Local sources	$ 164,500	$ 7,615	$ -	$ -	$ -
State sources	-	95,924	-	-	-
Federal sources	474,200	-	-	479,120	277
Temporary loans	191,132	-	-	-	-
Total receipts	829,832	103,539	-	479,120	277
Disbursements:					
Current:					
Instruction	-	308,126	42,165	467,915	277
Support services	-	-	-	4,093	-
Noninstructional services	728,233	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-
Debt services	58,599	-	-	-	-
Total disbursements	786,832	308,126	42,165	472,008	277
Excess (deficiency) of receipts over disbursements	43,000	(204,587)	(42,165)	7,112	-
Other financing sources (uses):					
Transfers in	-	195,430	-	8,027	-
Transfers out	-	-	(8,027)	-	-
Total other financing sources (uses)	-	195,430	(8,027)	8,027	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	43,000	(9,157)	(50,192)	15,139	-
Cash and investments - beginning	49,394	9,157	50,192	-	-
Cash and investments - ending	$ 92,394	$ -	$ -	$ 15,139	$ -
Cash and Investment Assets - Ending					
Cash and investments	$ 92,394	$ -	$ -	$ 15,139	$ -
Cash and Investment Fund Balance - Ending					
Unrestricted	$ 92,394	$ -	$ -	$ 15,139	$ -

THEA BOWMAN LEADERSHIP ACADEMY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended June 30, 2009
(Continued)

	Title II A	ARRA Fiscal Stabilization	ARRA Title I	ARRA Special Education	Totals
Receipts:					
Local sources	$ -	$ -	$ -	$ -	$ 172,115
State sources	-	-	-	-	95,924
Federal sources	41,000	881,564	90,912	96,785	2,063,858
Temporary loans	-	-	-	-	191,132
Total receipts	41,000	881,564	90,912	96,785	2,523,029
Disbursements:					
Current:					
Instruction	50,754	350,625	-	46,785	1,266,647
Support services	24,235	192,406	-	41,474	262,208
Noninstructional services	-	9,965	-	-	738,198
Facilities acquisition and construction	-	38,591	-	-	38,591
Debt services	-	-	-	-	58,599
Total disbursements	74,989	591,587	-	88,259	2,364,243
Excess (deficiency) of receipts over disbursements	(33,989)	289,977	90,912	8,526	158,786
Other financing sources (uses):					
Transfers in	-	-	-	-	203,457
Transfers out	-	-	-	-	(8,027)
Total other financing sources (uses)	-	-	-	-	195,430
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(33,989)	289,977	90,912	8,526	354,216
Cash and investments - beginning	26,921	-	-	-	135,664
Cash and investments - ending	$ (7,068)	$ 289,977	$ 90,912	$ 8,526	$ 489,880
Cash and Investment Assets - Ending					
Cash and investments	$ (7,068)	$ 289,977	$ 90,912	$ 8,526	$ 489,880
Cash and Investment Fund Balance - Ending					
Unrestricted	$ (7,068)	$ 289,977	$ 90,912	$ 8,526	$ 489,880

THEA BOWMAN LEADERSHIP ACADEMY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended June 30, 2010

	School Lunch	Textbook Rental	Title I 08/09	Title I 09/10	Title IV Drug Free Schools	Title II A
Receipts:						
Local sources	$ 166,024	$ 10,272	$ -	$ -	$ -	$ -
State sources	-	106,521	-	-	-	-
Federal sources	532,202	-	38,519	963,626	4,876	116,887
Total receipts	698,226	116,793	38,519	963,626	4,876	116,887
Disbursements:						
Current:						
Instruction	-	198,976	22,695	621,944	-	81,999
Support services	-	-	17,177	68,171	-	24,609
Noninstructional services	580,792	-	-	696	-	-
Facilities acquisition and construction	-	-	-	43,123	-	-
Debt services	85,771	-	-	-	-	-
Total disbursements	666,563	198,976	39,872	733,934	-	106,608
Excess (deficiency) of receipts over disbursements	31,663	(82,183)	(1,353)	229,692	4,876	10,279
Other financing sources (uses):						
Transfers in	-	82,183	-	13,786	-	-
Transfers out	-	-	(13,786)	-	-	-
Total other financing sources (uses)	-	82,183	(13,786)	13,786	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	31,663	-	(15,139)	243,478	4,876	10,279
Cash and investments - beginning	92,394	-	15,139	-	-	(7,068)
Cash and investments - ending	$ 124,057	$ -	$ -	$ 243,478	$ 4,876	$ 3,211
Cash and Investment Assets - Ending						
Cash and investments	$ 124,057	$ -	$ -	$ 243,478	$ 4,876	$ 3,211
Cash and Investment Fund Balance - Ending						
Unrestricted	$ 124,057	$ -	$ -	$ 243,478	$ 4,876	$ 3,211

THEA BOWMAN LEADERSHIP ACADEMY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended June 30, 2010
(Continued)

	Special Education	ARRA Fiscal Stabilization	ARRA Title I	ARRA Special Education	Totals
Receipts:					
Local sources	$ -	$ -	$ -	$ -	$ 176,296
State sources	-	-	-	-	106,521
Federal sources	304,079	283,597	451,800	92,257	2,787,843
Total receipts	304,079	283,597	451,800	92,257	3,070,660
Disbursements:					
Current:					
Instruction	153,144	316,464	104,748	66,484	1,566,454
Support services	88,796	86,292	13,637	-	298,682
Noninstructional services	-	15,162	-	-	596,650
Facilities acquisition and construction	4,000	155,656	356,310	35,815	594,904
Debt services	-	-	-	-	85,771
Total disbursements	245,940	573,574	474,695	102,299	3,142,461
Excess (deficiency) of receipts over disbursements	58,139	(289,977)	(22,895)	(10,042)	(71,801)
Other financing sources (uses):					
Transfers in	-	-	-	-	95,969
Transfers out	-	-	-	-	(13,786)
Total other financing sources (uses)	-	-	-	-	82,183
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	58,139	(289,977)	(22,895)	(10,042)	10,382
Cash and investments - beginning	-	289,977	90,912	8,526	489,880
Cash and investments - ending	$ 58,139	$ -	$ 68,017	$ (1,516)	$ 500,262
Cash and Investment Assets - Ending					
Cash and investments	$ 58,139	$ -	$ 68,017	$ (1,516)	$ 500,262
Cash and Investment Fund Balance - Ending					
Unrestricted	$ 58,139	$ -	$ 68,017	$ (1,516)	$ 500,262

THEA BOWMAN LEADERSHIP ACADEMY
SUPPLEMENTARY INFORMATION
SCHEDULE OF LONG-TERM DEBT
June 30, 2010

The School Corporation has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Notes and loans payable:		
Indiana Common School Loan A010	$ 1,162,936	$ 123,271
Indiana Common School Loan A0116	3,267,041	-
Bonds payable:		
Revenue bonds:		
Economic Development Revenue Bonds of 2009	19,091,244	1,500,681
Total governmental activities debt	$ 23,521,221	$ 1,623,952

FEDERAL AND STATE AGENCIES - COMPLIANCE REQUIREMENTS

The following items were requested for examination, but were not provided:

1. Copies of six contracts
2. Capital asset records and schedule as of June 30, 2010
3. Title I questionnaire
4. Other documents that we requested to be completed to be in compliance with generally accepted auditing standards

We could not verify the validity of the payments made to these six vendors because of the missing contracts.

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Accounting records and other public records must be maintained in a manner that will support accurate financial statements. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

BIANNUAL FINANCIAL REPORT TO A STATE AGENCY

The Biannual Financial Report for the period January 1, 2010 to June 30, 2010, was due on August 2, 2010. The report was filed on December 8, 2010, 128 days after the due date.

A memorandum dated June 18, 2010, was sent from the Indiana Department of Education to all School Corporations concerning the Biannual Financial Report for the period January 1, 2010 to June 30, 2010. "The Biannual Financial Report is the basis for information requested by local, state, and federal educators and others for use in planning the management of school finances. Please be reminded that the Biannual Financial Report is due in our office on or before August 2, 2010."

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

RECEIPTS

1. Receipts were not always issued for collections of money. There were 18 items posted to the 2008-2009 detail of receipts with no receipt number listed including the Common School Loan Advance of $3,267,041.00 on October 22, 2008, posted to the General Fund.

2. Receipts were not always issued in chronological order.

3. Some receipts were completed in pencil.

4. The following deficiencies were found on the Receipts issued at the School Corporate location:

   a. The "received from" area usually indicated what the receipt was for, not from whom the money was received.

   b. The amount of money received written out in words was missing.

   c. The fund and account number to be posted to the ledger was missing.

   d. The composition of payment was not indicated.

A similar comment appeared in the prior report.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

CONDITION OF RECORDS - NEGATIVE DISBURSEMENTS

The following deficiencies relating to the recordkeeping and controls over recording for the financial activities were noted:

There were several instances of "negative" disbursements reported in nine funds.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

OVERDRAWN CASH BALANCES

The cash balance of the Title II A Fund (6840) was overdrawn $7,068 at June 30, 2009. The cash balance of the ARRA Special Education Fund (7953) was overdrawn $1,516 at June 30, 2010. These two federal grant funds are not reimbursement type grants.

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

TRANSFERS BETWEEN FUNDS

The Thea Bowman Leadership Academy School Board did not approve the transfers between funds. There were transfers between funds of $203,457 during 2008-2009 and $20,681,433 during 2009-2010.

Payments or transfers which are not authorized by statute, ordinance, resolution, or court order must be reimbursed or transferred to the appropriate fund. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Examples of school business decisions and transactions which should be recorded in the minutes are: . . . 18. Record of Loans between funds. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 8)

OFFICIAL BONDS

The following official bonds were not filed in the Office of the County Recorder:

Treasurer for the period September 1, 2008 to September 1, 2009
Employee Dishonesty Coverage for the period July 1, 2008 to July 1, 2009

Employee Dishonesty Coverage for the period July 1, 2009 to July 1, 2010, and for the period July 1, 2010 to July 1, 2011, were not presented for review.

A similar comment appeared in the prior report.

IC 5-4-1-5.1(b) states in part:

"Every elected or appointed officer, official, deputy, or employee of a political subdivision . . . shall file the bond in the office of the county recorder . . ."

ACCOUNTS PAYABLE VOUCHERS

Claims (accounts payable vouchers) were paid prior to the allowance by the School Board for 100% of accounts payable vouchers reviewed. There was one instance of a payment for services before the services were rendered.

A similar comment appeared in the prior report.

IC 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: . . .

(5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by statute. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

EMPLOYEE SERVICE RECORDS AND LEAVE POLICIES

The School Corporation has a sick leave policy which provides that eligible employees earn one-half day of sick leave for each full calendar month worked up to six full days of sick leave per year. However, per the service records, all six sick days are accrued at the beginning of the year.

The School Corporation has a personal leave policy which provides that eligible employees earn up to two personal days for the full academic year, these days do not accumulate from year to year. However, per the service records, the personal days are combined with the sick days instead of tracked separately. Unused sick leave can accumulate from year to year.

Employee Service Record (General Payroll Form 99A) was maintained for the 2008-2009 school year. For the 2009-2010 school year, the prescribed form was replaced by another hand posted service record which had space to record leave used, but did not have a place to record earned leave or leave carried forward from a prior year.

A similar comment appeared in the prior report.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

CERTIFIED REPORT OF NAMES, ADDRESSES, DUTIES AND COMPENSATION OF PUBLIC EMPLOYEES, GENERAL FORM 100R

The Certified Report of Names, Addresses, Duties and Compensation of Public Employees, General Form 100R, was not presented for review and was not filed by January 31, 2009, and January 31, 2010.

IC 5-15-6-3(f) concerning destruction of public records, states in part:

> "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission. . . ."

IC 5-11-13-1 concerning the personnel report, states in part:

> "Every . . . school official . . . shall during the month of January of each year prepare, make, and sign a written or printed certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents in their respective . . . institutions, and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts. . ."

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

THEA BOWMAN LEADERSHIP ACADEMY
EXIT CONFERENCE

The contents of this report were discussed on February 16, 2011, with Vito Bianco, Treasurer; Dr. Gwendolyn Adell, Director of the School; Dr. Dale Cudjoe, Chair of the School Board; and Kathleen Kansfield, Accounting Controller. The official response has been made a part of this report and may be found on pages 23 and 24.

B34600

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT

OF

THEA BOWMAN LEADERSHIP ACADEMY

LAKE COUNTY, INDIANA

July 1, 2006 to June 30, 2008

FILED

07/21/2009

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OFFICIALS

Office	Official	Term
Director of Finance	Vito Bianco Kathleen Kansfield Vito Bianco	07-01-06 to 08-07-07 08-08-07 to 02-01-08 02-02-08 to 06-30-09
Principal of the School	Dr. Gwendolyn Adell	07-01-06 to 06-30-09
Chair of the School Advisory Board	Dr. Dale Cudjoe	07-01-06 to 06-30-09

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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Web Site: www.in.gov/sboa

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE THEA BOWMAN LEADERSHIP ACADEMY, LAKE COUNTY, INDIANA

We have examined the financial information presented herein of the Thea Bowman Leadership Academy (School Corporation), for the period of July 1, 2006 to June 30, 2008. The School Corporation's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the School Corporation for the years ended June 30, 2007 and 2008, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

The Combining Schedules, Schedule of Capital Assets, and Schedule of Long-Term Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the basic financial information. The Combining Schedules have been subjected to the examination procedures applied to the basic financial information and, in our opinion, are fairly stated in all material respects in relation to the financial information taken as a whole. The Schedule of Capital Assets and Schedule of Long Term Debt have not been subjected to the examination procedures applied to the basic financial information and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

June 16, 2009

THEA BOWMAN LEADERSHIP ACADEMY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For the Year Ended June 30, 2007

Functions/Programs	Disbursements	Program Receipts: Charges for Services	Program Receipts: Operating Grants and Contributions	Net (Disbursement) Receipts and Changes in Net Assets: Totals
Governmental activities:				
Instruction	$ 2,765,701	$ -	$ 46,503	$ (2,719,198)
Support services	1,884,567	38,831	157,886	(1,687,850)
Total governmental activities	$ 4,650,268	$ 38,831	$ 204,389	(4,407,048)
General receipts:				
Property taxes				1,388,737
Other local sources				11,572
State aid				2,825,942
Grants and contributions not restricted to specific programs				532,289
Investment earnings				37,555
Total general receipts				4,796,095
Change in net assets				389,047
Net assets - beginning				1,046,597
Net assets - ending				$ 1,435,644
Assets				
Cash and investments				$ 1,435,644
Net Assets				
Unrestricted				$ 1,435,644

The notes to the financial statements are an integral part of this statement.

THEA BOWMAN LEADERSHIP ACADEMY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For the Year Ended June 30, 2008

Functions/Programs	Disbursements	Program Receipts: Charges for Services	Program Receipts: Operating Grants and Contributions	Net (Disbursement) Receipts and Changes in Net Assets: Totals
Governmental activities:				
Instruction	$ 3,333,449	$ -	$ 66,411	$ (3,267,038)
Support services	10,840,404	82,588	231,797	(10,526,019)
Community services	54,068	-	-	(54,068)
Debt service	86,046	-	-	(86,046)
Total governmental activities	$ 14,313,967	$ 82,588	$ 298,208	(13,933,171)
General receipts:				
Property taxes				799,401
Other local sources				822,600
State aid				3,137,865
Bonds and Loans				8,195,087
Grants and contributions not restricted to specific programs				464,918
Investment earnings				15,901
Total general receipts				13,435,772
Change in net assets				(497,399)
Net assets - beginning				1,435,644
Net assets - ending				$ 938,245
Assets				
Cash and investments				$ 938,245
Net Assets				
Unrestricted				$ 938,245

The notes to the financial statements are an integral part of this statement.

THEA BOWMAN LEADERSHIP ACADEMY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2007

	General	Other	Totals
Receipts:			
Local sources	$ 1,432,386	$ 41,309	$ 1,473,695
Intermediate sources	3,000	-	3,000
State sources	2,871,234	26,217	2,897,451
Federal sources	-	665,169	665,169
Total receipts	4,306,620	732,695	5,039,315
Disbursements:			
Current:			
Instruction	2,393,401	372,300	2,765,701
Support services	1,603,287	281,280	1,884,567
Total disbursements	3,996,688	653,580	4,650,268
Excess (deficiency) of receipts over disbursements	309,932	79,115	389,047
Other financing sources (uses):			
Transfers in	259,945	235,692	495,637
Transfers out	(228,363)	(267,274)	(495,637)
Total other financing sources (uses)	31,582	(31,582)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	341,514	47,533	389,047
Cash and investments - beginning	1,058,136	(11,539)	1,046,597
Cash and investments - ending	$ 1,399,650	$ 35,994	$ 1,435,644
Cash and Investment Assets - Ending			
Cash and investments	$ 1,399,650	$ 35,994	$ 1,435,644
Cash and Investment Fund Balance - Ending			
Unrestricted	$ 1,399,650	$ 35,994	$ 1,435,644

The notes to the financial statements are an integral part of this statement.

THEA BOWMAN LEADERSHIP ACADEMY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2008

	General	Other	Totals
Receipts:			
Local sources	$ 1,648,265	$ 72,225	$ 1,720,490
State sources	3,204,276	34,730	3,239,006
Federal sources	-	661,985	661,985
Bonds and loans	8,195,087	-	8,195,087
Total receipts	13,047,628	768,940	13,816,568
Disbursements:			
Current:			
Instruction	2,808,994	524,455	3,333,449
Support services	10,575,858	264,546	10,840,404
Community services	54,068	-	54,068
Debt services	86,046	-	86,046
Total disbursements	13,524,966	789,001	14,313,967
Excess (deficiency) of receipts over disbursements	(477,338)	(20,061)	(497,399)
Other financing sources (uses):			
Transfers in	-	125,522	125,522
Transfers out	(119,731)	(5,791)	(125,522)
Total other financing sources (uses)	(119,731)	119,731	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(597,069)	99,670	(497,399)
Cash and investments - beginning	1,399,650	35,994	1,435,644
Cash and investments - ending	$ 802,581	$ 135,664	$ 938,245
Cash and Investment Assets - Ending			
Cash and investments	$ 802,581	$ 135,664	$ 938,245
Cash and Investment Fund Balance - Ending			
Unrestricted	$ 802,581	$ 135,664	$ 938,245

The notes to the financial statements are an integral part of this statement.

THEA BOWMAN LEADERSHIP ACADEMY
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

School Corporation, as used herein, shall include, but is not limited to, school townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, county schools, united schools, school districts, cooperatives, educational service centers, community schools, community school corporations, and charter schools.

The School Corporation was established under the laws of the State of Indiana. The School Corporation operates under a Board of School Trustees form of government and provides educational services.

Note 2. Fund Accounting

A. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Cash and Investments and the Statement of Cash Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the School Corporation has not established any enterprise funds.

The School Corporation reports the following major governmental fund:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

B. Measurement Focus and Basis of Accounting

The government-wide and governmental fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred. Investment transactions are not presented on the financial statements.

If the School Corporation utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, the School Corporation's policy is to use restricted resources first, then unrestricted resources as they are needed.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the School Corporation in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the School Corporation to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Interfund Transfers

Interfund transfers for the years ended June 30, 2007 and 2008, were as follows:

Transfer From	Transfer To	2006-2007	2007-2008
General Fund	Other governmental funds	$ 228,363	$ 119,731
Other governmental funds	General Fund	259,945	-
	Other governmental funds	7,329	5,791
Totals		$ 495,637	$ 125,522

The School Corporation typically uses transfers for cash flow purposes as provided by various statutory provisions.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The School Corporation contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the School Corporation authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

B. Teachers' Retirement Fund

Plan Description

The School Corporation contributes to the Indiana Teachers' Retirement Fund (TRF), a defined benefit pension plan. TRF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All employees engaged in teaching or in the supervision of teaching in the public schools of the State of Indiana are eligible to participate in TRF. State statute (IC 5-10.2) governs, through the TRF Board, most requirements of the system, and gives the School Corporation authority to contribute to the plan. The TRF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The School Corporation may elect to make the contributions on behalf of the member.

TRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Teachers' Retirement Fund
150 West Market Street
Indianapolis, IN 46204
Ph. (317) 232-3860

Funding Policy and Annual Pension Cost

The School Corporation contributes the employer's share to TRF for certified employees employed under a federally funded program and all the certified employees hired after July 1, 1995. The School Corporation currently receives partial funding, through the school funding formula, from the State of Indiana for this contribution. The employer's share of contributions for certified personnel who are not employed under a federally funded program and were hired before July 1, 1995, is considered to be an obligation of, and is paid by, the State of Indiana.

Note 7. Subsequent Events

Long-Term Debt

On October 6, 2008, the School Corporation received a $3,267,041 Common School Fund Charter School Advancement to use for operational costs.

The due date for the IFF land loan for $989,900 for the purchase of land was extended for six months to September 1, 2009.

The due date for the Harris Bank construction loan for $15,958,000 of which $7,204,187 was drawn down at June 30, 2008, was extended for six months to September 1, 2009.

On January 1, 2009, Thea Bowman entered into two leases with Innovative Modular Solutions for a $680,000 four classroom addition and for a $360,000 music room addition to the high school.

Reassessment and Property Tax Revenue

In accordance with state statutes, all counties were required to reassess property values prior to billing taxes in 2008. Taxes are normally billed in two installments, the first is due in May, and the second in November. Significant delays in the reassessment process have resulted in delays in billing taxes in 2008. Lake County 2007 pay 2008 tax rates were approved in November 14, 2008. Provisional bills for 50% of 2006 pay 2007 taxes were due October 29, 2008. County officials sent the final reconciliation bill for taxes payable in 2008 in January 2009 with payment due February 6, 2009.

THEA BOWMAN LEADERSHIP ACADEMY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended June 30, 2007

	School Lunch	Textbook Rental	Knight Foundation	Student Activities	Title I 05/06	Title I 06/07
Receipts:						
Local sources	$ 38,819	$ 2,490	$ -	$ -	$ -	$ -
State sources	-	25,006	-	1,211	-	-
Federal sources	132,880	-	-	-	25,100	250,576
Total receipts	171,699	27,496	-	1,211	25,100	250,576
Disbursements:						
Current:						
Instruction	-	63,544	-	-	20,026	236,579
Support services	166,545	-	6,172	-	6,209	3,579
Total disbursements	166,545	63,544	6,172	-	26,235	240,158
Excess (deficiency) of receipts over disbursements	5,154	(36,048)	(6,172)	1,211	(1,135)	10,418
Other financing sources (uses):						
Transfers in	-	228,049	-	-	-	1,813
Transfers out	(913)	-	-	-	(1,813)	-
Total other financing sources (uses)	(913)	228,049	-	-	(1,813)	1,813
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,241	192,001	(6,172)	1,211	(2,948)	12,231
Cash and investments - beginning	7,512	(192,001)	6,172	(1,211)	2,948	-
Cash and investments - ending	$ 11,753	$ -	$ -	$ -	$ -	$ 12,231
Cash and Investment Assets - Ending						
Cash and investments	$ 11,753	$ -	$ -	$ -	$ -	$ 12,231
Cash and Investment Fund Balance - Ending						
Unrestricted	$ 11,753	$ -	$ -	$ -	$ -	$ 12,231

THEA BOWMAN LEADERSHIP ACADEMY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended June 30, 2007
(Continued)

	Title V	Title IV	Title II 06/07	Title II 05/06	Federal Planning	Totals
Receipts:						
Local sources	$ -	$ -	$ -	$ -	$ -	$ 41,309
State sources	-	-	-	-	-	26,217
Federal sources	2,150	11,031	63,597	4,851	174,984	665,169
Total receipts	2,150	11,031	63,597	4,851	174,984	732,695
Disbursements:						
Current:						
Instruction	-	2,323	46,600	3,228	-	372,300
Support services	3,044	937	7,242	7,244	80,308	281,280
Total disbursements	3,044	3,260	53,842	10,472	80,308	653,580
Excess (deficiency) of receipts over disbursements	(894)	7,771	9,755	(5,621)	94,676	79,115
Other financing sources (uses):						
Transfers in	2,410	314	-	3,106	-	235,692
Transfers out	(1,516)	(5,516)	-	-	(257,516)	(267,274)
Total other financing sources (uses)	894	(5,202)	-	3,106	(257,516)	(31,582)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	2,569	9,755	(2,515)	(162,840)	47,533
Cash and investments - beginning	-	(314)	-	2,515	162,840	(11,539)
Cash and investments - ending	$ -	$ 2,255	$ 9,755	$ -	$ -	35,994
Cash and Investment Assets - Ending						
Cash and investments	$ -	$ 2,255	$ 9,755	$ -	$ -	$ 35,994
Cash and Investment Fund Balance - Ending						
Unrestricted	$ -	$ 2,255	$ 9,755	$ -	$ -	$ 35,994

THEA BOWMAN LEADERSHIP ACADEMY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For the Year Ended June 30, 2008

	School Lunch	Textbook Rental	Title I 06/07	Title I 07/08	Title V	Title IV	Title II 06/07	Title II 05/06	Totals
Receipts:									
Local sources	$ 67,166	$ 5,059	$ -	$ -	$ -	$ -	$ -	$ -	$ 72,225
State sources	-	34,730	-	-	-	-	-	-	34,730
Federal sources	197,067	-	22,700	394,659	711	4,927	41,921	-	661,985
Total receipts	264,233	39,789	22,700	394,659	711	4,927	41,921	-	768,940
Disbursements:									
Current.									
Instruction	-	150,363	32,340	340,231	-	1,521	-	-	524,455
Support services	226,592	-	(266)	7,093	3,175	3,197	24,755	-	264,546
Total disbursements	226,592	150,363	32,074	347,324	3,175	4,718	24,755	-	789,001
Excess (deficiency) of receipts over disbursements	37,641	(110,574)	(9,374)	47,335	(2,464)	209	17,166	-	(20,061)
Other financing sources (uses):									
Transfers in	-	119,731	-	2,857	2,464	-	235	235	125,522
Transfers out	-	-	(2,857)	-	-	(2,464)	(235)	(235)	(5,791)
Total other financing sources (uses)	-	119,731	(2,857)	2,857	2,464	(2,464)	-	-	119,731
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	37,641	9,157	(12,231)	50,192	-	(2,255)	17,166	-	99,670
Cash and investments - beginning	11,753	-	12,231	-	-	2,255	9,755	-	35,994
Cash and investments - ending	$ 49,394	$ 9,157	$ -	$ 50,192	$ -	$ -	$ 26,921	$ -	$ 135,664
Cash and Investment Assets - Ending									
Cash and investments	$ 49,394	$ 9,157	$ -	$ 50,192	$ -	$ -	$ 26,921	$ -	$ 135,664
Cash and Investment Fund Balance - Ending									
Unrestricted	$ 49,394	$ 9,157	$ -	$ 50,192	$ -	$ -	$ 26,921	$ -	$ 135,664

THEA BOWMAN LEADERSHIP ACADEMY
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS

For The Year Ended June 30, 2008

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

Primary Government	Ending Balance
Governmental activities:	
Capital assets, not being depreciated:	
Land	$ 859,886
Improvements other than buildings	654,830
Machinery and equipment	708,340
Furniture and fixtures	398,972
Construction in progress	7,528,347
Total governmental activities, capital assets not being depreciated	$ 10,150,375

THEA BOWMAN LEADERSHIP ACADEMY
SUPPLEMENTARY INFORMATION
SCHEDULE OF LONG-TERM DEBT
June 30, 2008

The School Corporation has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental Activities:		
Notes and loans payable:		
Indiana Common School Loan	$ 1,317,994	$ 77,529
IFF Land Loan	989,900	989,900
Harris Bank Construction Loan	7,204,187	7,204,187
Total governmental activities debt	$ 9,512,081	$ 8,271,616

CONSTRUCTION LOAN PROCEEDS

The School Corporation received construction loan proceeds in the amount of $8,195,086 during 2007-2008 for the construction of a new high school. The construction loan proceeds were posted to the General Fund and the expenditures for the new building were paid from General Fund Support Services.

A Construction Fund, designated Fund Number 0700 in the prescribed accounting system, shall be established in all instances where disbursements for capital outlay are made from receipts derived from the sale of general obligation bonds or from other outside sources. Some sources of receipts to the fund, other than from the sale of bonds, are Veterans' Memorial Fund loans, Common School Fund loans, federal grants, and earnings on investments from the fund. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 3)

RECEIPTS

1. Receipts were not always issued for collections received in the mail.

2. Thirty-four of the seventy-nine (43%) of prescribed receipts (General Form SA3) reviewed did not always designate the composition (cash, check or EFT) of the funds received.

3. Three receipts in February 2008, totaling $56.93 could not be traced to bank deposits or the ledger.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

CLAIMS

Claims were paid prior to the allowance by the Board for 92% of claims reviewed.

IC 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: . . .

(5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

EMPLOYEE TIME RECORDS

No time and attendance records were maintained for a part-time employee.

The federal Fair Labor Standards Act (FLSA) requires that records of wages paid, daily and weekly hours of work, and the time of day and day of week on which the employee's work week begins be kept for all employees. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 13)

LEAVE POLICIES

The School Corporation has a sick leave policy that eligible employees earn one-half day of sick leave for each full calendar month worked up to six full days of sick leave per year. However, per the Employee's Service Record (General Payroll Form 99A), all six sick days are accrued at the beginning of the year.

The School Corporation has a personal leave policy that eligible employees earn up to two personal days for the full academic year, these days do not accumulate from year to year. However, per the Employee's Service Record the personal days are combined with the sick days instead of tracked separately.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

ADVANCE PAYMENTS FOR COMPENSATION

Dates of pay checks when compared to the pay period dates indicate that payments were made for payroll in advance of hours worked.

Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by statute. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

OFFICIAL BOND

The Treasurer's recorded official bond for 2007-2008 and the employee dishonesty insurance coverage for 2006-2007 and 2007-2008 were not presented.

IC 5-4-1-5.1(b) states in part: "Every elected or appointed officer, official, deputy, or employee of a political subdivision . . . shall file the bond in the office of the county recorder . . ."

THEA BOWMAN LEADERSHIP ACADEMY
EXIT CONFERENCE

The contents of this report were discussed on June 16, 2009, with Vito Bianco, Director of Finance; Dr. Gwendolyn Adell, Principal of the School; Anne F. Thompson, Board member; Kathleen Kansfield, Accounting Controller; Valerie Johnson, Corporate Finance; and Tifani Lyons, Business Manager of Indiana Campuses. The official response has been made a part of this report and may be found on pages 22 and 23.

Thea Bowman Leadership Academy
975 W. 6th Avenue • Gary, IN 46402
(219) 883-4826 • Fax (219) 883-1331

State Board of Accounts
Porter County Government Center
155 Indiana Avenue
Valparaiso, IN 46383

June 25, 2009

Thea Bowman Leadership Academy
Management Response to Examination Results and Comments

Construction Loan Proceeds

The Ledgers have been corrected to reflect Construction Fund #0700 for all remaining construction activity after the audit period.

Internal Control Over Receipts (Form SA-3)

School personnel have been re-trained on proper issuance of receipts based on SBOA instructions. All receipts will be closely monitored and reviewed by the management company for accuracy and completeness.

All receipts entered into the ledgers will have a proper receipt identification number entered into the ledger system. All receipt books maintained by the management company will be available for auditor review.

Claims

Beginning in early 2009 the school board now reviews and approves all open (unpaid) claims as of the date of the monthly board reports issuance. The school board has approved the fiscal officer to have jurisdiction over allowance of payment of the claims.

Employee Time Records

The School will now maintain separate time records for all part time employees.

Leave Policies

The school will maintain the Employee Service Records (General Payroll Form No. 99A) in accordance with the sick and personal leave policies. The records will reflect the monthly accruals and separate sick and personal leave time.

Advance Payments for Compensation

The management company is evaluating the current payroll system and process for financial and feasibility for change to address this comment.
However, the management company does maintain controls to ensure no compensation is received by an employee for service hours not rendered.

Official Bond

The official bond and employee dishonesty insurance coverage for 06/07 and 07/08 were effective for the audit period and current period.

The management company has now received appropriate documentation from the insurance carrier.

Xavier School of Excellence
Statement of Assets, Liabilities and Fund Balance
September 30, 2011

ASSETS

Current Assets		
Cash in banks	$ 17,697.91	
Petty Cash	300.00	
Accrued Tuition Support Rev	779,535.30	
Due from Bright Beginnings	23,944.93	
Total Current Assets		821,478.14
Property and Equipment		
Structures and Improvements	2,571,279.93	
Equipment	256,108.64	
Computer Equipment	246,154.97	
Furniture and Fixtures	107,008.97	
Accumulated Depreciation	(202,054.34)	
Total Property and Equipment		2,978,498.17
Other Assets		
Security Deposits	39,788.00	
Total Other Assets		39,788.00
Total Assets		$ 3,839,764.31

Xavier School of Excellence
Statement of Assets. Liabilities and Fund Balance
September 30. 2011

LIABILITIES AND FUND BALANCE

Current Liabilities		
Payroll Liability	$ 7,270.39	
Accounts Payable-Other	55,582.62	
Accounts Payable-AQS	10,835.72	
Accounts Payable-FSP	147,760.17	
TRF Payable	22,180.50	
PERF Payable	8,246.78	
Accrued Payroll and Taxes	143,944.68	
Accrued Fees - Tuition Support	66,217.53	
Accrued Interest	83,455.97	
Current Portion-Long Term Debt	265,675.43	
Total Current Liabilities		811,169.79
Long-Term Liabilities		
Management Fees Due-AQS	84,022.84	
Loan-Indiana School Fund	1,107,454.00	
Loan-Dell Computer	37,709.69	
Loan-Payable-IFF	198,583.12	
Loan-Payable-FSP	45,987.49	
Loan Payable Dell Computer 010	31,393.02	
Loan Payable United Bank	674,926.44	
Loan Payable-IFF Bldg	1,500,000.00	
Loan Payable-CSDC Bldg	241,088.58	
Less Current Portion	(265,675.43)	
Total Long-Term Liabilities		3,655,489.75
Total Liabilities		4,466,659.54
Net Assets		
Due From (To) Debt Service Fd	(4,226,059.30)	
Due From Fixed Asset Fund	2,891,774.92	
Fund Balance	726,153.34	
Excess (deficiency) of revenues over expenditures	(18,764.19)	
Total Net Assets		(626,895.23)
Total Liabilities & Net Assets		$ 3,839,764.31

Attachment 25. Operator Financials

The American Quality Schools Corporation
Balance Sheet
Jackson Administration
July 31, 2011

ASSETS

Current Assets		
Cash in Banks	$ 182,174.39	
Prepaid insurance	22,572.17	
Prepaid expenses	28,996.21	
Management fees receivable	202,158.15	
Accounts receivable	401,227.61	
Total Current Assets		837,128.53
Property and Equipment		
Leasehold Improvements	5,889.00	
Computer equipment	272,742.69	
Furniture and Fixtures	95,905.76	
Equipment	76,430.19	
Vehicles	25,437.40	
Less accumulated depreciation	(341,600.03)	
Total Property and Equipment		134,805.01
Other Assets		
Security Deposits	14,689.00	
Total Other Assets		14,689.00
Total Assets		$ 986,622.54

LIABILITIES AND EQUITY

Current Liabilities		
Accounts Payable	$ 92,860.46	
Assets under EMO	3,417.22	
Current portion-long term debt	110,090.00	
Total Current Liabilities		206,367.68
Long-Term Liabilities		
Note payable - Computers	25,177.47	
Note payable - Individual	310,000.00	
Less current portion	(110,090.00)	
Total Long-Term Liabilities		225,087.47
Total Liabilities		431,455.15
Equity		
Retained Earnings	582,382.47	
Net Income	(27,215.08)	
Total Equity		555,167.39
Total Liabilities & Equity		$ 986,622.54

The American Quality Schools Corporation
Statement of Revenues and Expenditures - Budget vs Actual
For the One Month Ending July 31, 2011

	Year to Date Actual	Year to Date Budget	Year to Date Variance	Annual Budget
Revenues				
Special services	$ 29,166.65	$ 30,097.22	(930.57)	$ 361,166.67
Management Fee Income	185,762.60	190,320.78	(4,558.18)	2,283,849.38
Professional Services	35,333.32	40,750.00	(5,416.68)	489,000.00
Interest Income	0.00	8.33	(8.33)	100.00
QSM Revenue	2,500.00	2,500.00	0.00	30,000.00
Other Income	431.34	41.67	389.67	500.00
Total Revenues	253,193.91	263,718.00	(10,524.09)	3,164,616.05
Expenditures:				
Direct Student Expenditures:				
Outside Services-Direct	0.00	0.00	0.00	1,400.00
Instructional material	79.95	208.33	128.38	2,500.00
Special Education	0.00	0.00	0.00	5,000.00
Special Projects	96.17	1,666.67	1,570.50	20,000.00
Total Direct Student Expenditures	176.12	1,875.00	1,698.88	28,900.00
Facilities Expenditures:				
Rent-Office	15,531.00	15,289.33	(241.67)	183,472.00
Insurance-Liab. and Property	990.00	833.33	(156.67)	10,000.00
Utilities-Office	2,156.61	1,583.33	(573.28)	19,000.00
Moving & Storage expense	0.00	266.67	266.67	3,200.00
Repairs and Maintenance	37.00	125.00	88.00	1,500.00
Total Facilities Expensditures	18,714.61	18,097.67	(616.94)	217,172.00
Personnel Expenditures:				
Principal,Executive	51,471.24	51,471.28	0.04	617,655.30
Regional Manager	38,087.50	37,684.38	(403.13)	327,912.50
Facilities Wages	17,053.76	17,053.78	0.02	204,645.40
Project Managers	7,106.92	11,915.33	4,808.41	142,984.00
Secretarial	11,684.00	9,580.67	(2,103.33)	114,968.00
Administrative	13,715.51	11,007.15	(2,708.36)	132,085.76
Technology Dept	14,792.84	10,814.08	(3,978.76)	109,762.75
Special Education	5,979.16	5,979.17	0.01	71,750.00
Accounting/Human Res	51,821.10	41,320.55	(10,500.55)	495,846.60
Payroll Taxes	13,532.34	14,467.94	935.60	173,615.25
Employee Insurance	13,646.06	10,692.64	(2,953.42)	128,311.66
Workers Compensation	1,250.00	1,256.65	6.65	15,079.75
Retirement and Pension Contrib	1,356.28	833.33	(522.95)	10,000.00
Total Personnel Expenditures	241,496.71	224,076.94	(17,419.77)	2,544,616.97

The American Quality Schools Corporation
Statement of Revenues and Expenditures - Budget vs Actual
For the One Month Ending July 31, 2011

	Year to Date Actual	Year to Date Budget	Year to Date Variance	Annual Budget
Administrative Expenditures:				
Insurance - Vehicle	224.58	237.50	12.92	2,850.00
Tuition Reimbursement-Admin	800.00	0.00	(800.00)	0.00
Staff Development-Admin	124.00	0.00	(124.00)	0.00
Other-Benefits	101.00	41.67	(59.33)	500.00
Consultants	0.00	0.00	0.00	25,000.00
Temp Labor admin	0.00	1,250.00	1,250.00	15,000.00
Accounting/Audit	0.00	0.00	0.00	10,000.00
Professional Fees	0.00	0.00	0.00	3,000.00
Office Supplies	634.79	1,250.00	615.21	15,000.00
Telecommunications Equipment	0.00	0.00	0.00	1,000.00
Telecommunications usage	2,864.09	3,416.67	552.58	41,000.00
Internet Service	324.61	1,250.00	925.39	15,000.00
Printing and Coping	420.98	1,000.00	579.02	12,000.00
Equipment Maintenance-Admin	89.75	83.33	(6.42)	1,000.00
Computer Installation & Maint	90.00	750.00	660.00	9,000.00
Computer Software-Office	49.67	500.00	450.33	6,000.00
Computer Supplies-Office	82.24	625.00	542.76	7,500.00
Interest	164.91	41.67	(123.24)	500.00
Depreciation	3,775.09	3,775.00	(0.09)	45,300.00
Postage	119.12	916.67	797.55	11,000.00
Dues & Subscription-Admin	1,003.70	416.67	(587.03)	5,000.00
Meetings and Conference	841.84	833.33	(8.51)	10,000.00
Travel	4,635.69	5,000.00	364.31	60,000.00
Travel-Lodging	1,802.97	1,416.67	(386.30)	17,000.00
Travel-Meals	143.01	416.67	273.66	5,000.00
Travel-Airfare & Auto Rentals	931.00	1,333.33	402.33	16,000.00
Vehicle expenses	0.00	83.33	83.33	1,000.00
Bank Charges	429.73	83.33	(346.40)	1,000.00
Payroll Service	368.78	333.33	(35.45)	4,000.00
Other Administrative Expense	0.00	0.00	0.00	45,000.00
Total Administrative Expenditures	20,021.55	25,054.17	5,032.62	384,650.00
Total Expenditures	280,408.99	269,103.77	(11,305.22)	3,175,338.97
Excess (Deficit) of Revenues over Expenditures	($ 27,215.08)	($ 5,385.76)	(21,829.32)	($ 10,722.92)

Note: Variance largely due to Wages Paid in July to departing staff for residual service in July

Note Annual Budget Converted to Accrual basis removing loan repayment revenue and capital expenditures and addition of Depreciation Expense

AMERICAN QUALITY SCHOOLS CORPORATION

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2008

AMERICAN QUALITY SCHOOLS CORPORATION
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2008

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AMERICAN QUALITY SCHOOLS CORPORATION
ADVISORY BOARD
JUNE 30, 2008

Mr. Leo Athas

Dr. Michael Bakalis

Mr. Vito Bianco

Mrs. Erin Colantuono

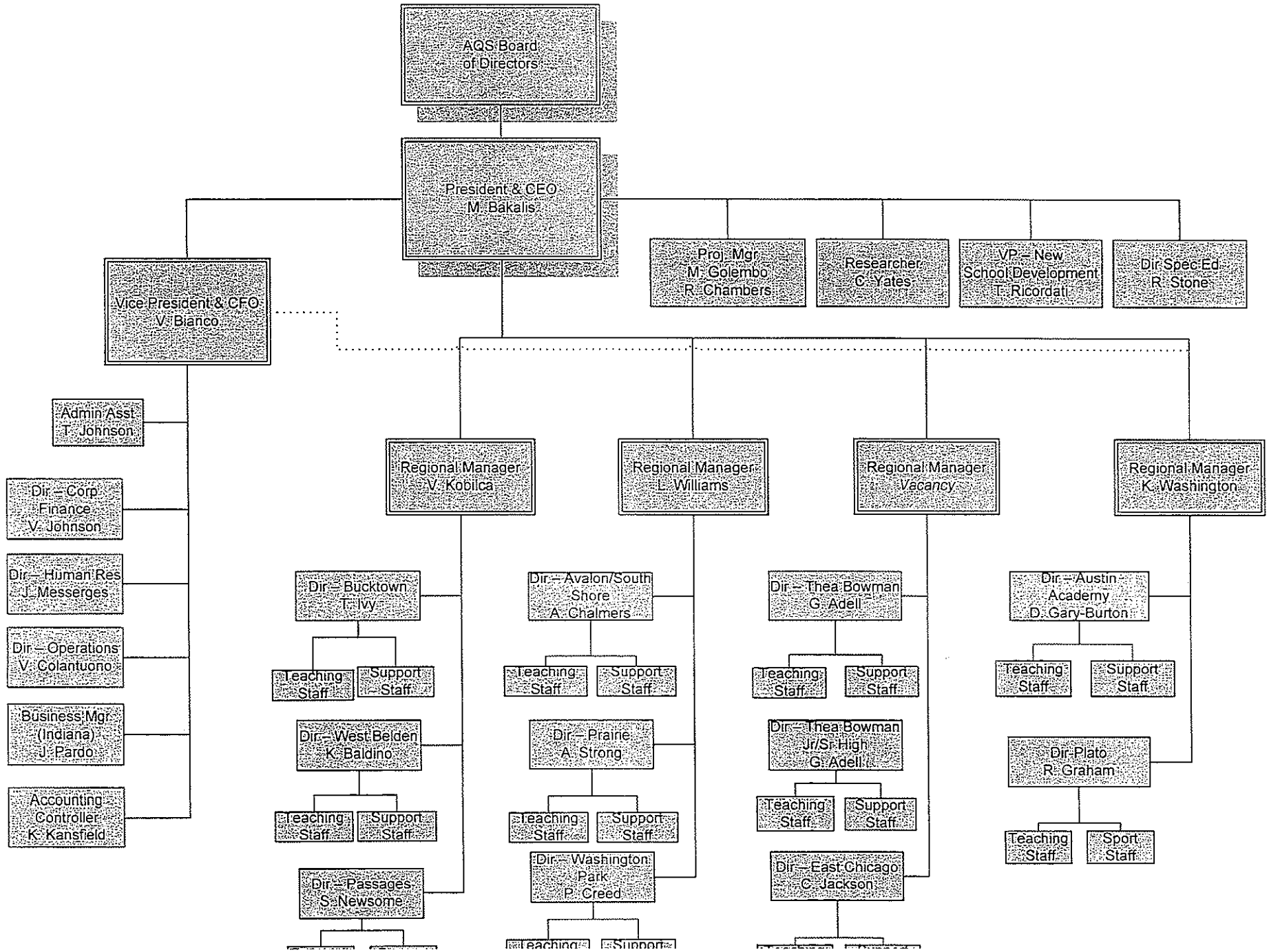
Mr. Frank Guyer

Ms. Despina Messerges

Dr. George Nassos

Ms. Linda Randall

Mrs. Patricia Yadgir


AQS Board of Directors
President & CEO M. Bakalis
Proj. Mgr. M. Golembo R. Chambers
Researcher C. Yates
VP – New School Development T. Ricordati
Dir Spec Ed R. Stone
Vice President & CFO V. Bianco
Admin Asst T. Johnson
Dir – Corp Finance V. Johnson
Dir – Human Res J. Messerges
Dir – Operations V. Colantuono
Business Mgr (Indiana) J. Pardo
Accounting Controller K. Kansfield
Regional Manager V. Koblica
Regional Manager L. Williams
Regional Manager Vacancy
Regional Manager K. Washington
Dir – Bucktown T. Ivy
Teaching Staff
Support Staff
Dir – West Belden K. Baldino
Teaching Staff
Support Staff
Dir – Passages S. Newsome
Dir – Avalon/South Shore A. Chalmers
Teaching Staff
Support Staff
Dir – Prairie A. Strong
Teaching Staff
Support Staff
Dir – Washington Park P. Creed
Dir – Thea Bowman G. Adell
Teaching Staff
Support Staff
Dir – Thea Bowman Jr/Sr High G. Adell
Teaching Staff
Support Staff
Dir – East Chicago C. Jackson
Dir – Austin Academy D. Gary-Burton
Teaching Staff
Support Staff
Dir – Plato R. Graham
Teaching Staff
Sport Staff

MULCAHY, PAURITSCH, SALVADOR & CO., LTD.

Certified Public Accountants/
Business and Personal Consultants

To the Governing Board of
American Quality Schools Corporation
Chicago, Illinois

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying statements of financial position of American Quality Schools Corporation (a nonprofit organization) as of June 30, 2008 and 2007, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of American Quality Schools Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of American Quality Schools Corporation as of June 30, 2008 and 2007, and the changes in its net assets and its cash flows for the years then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2008, on our consideration of American Quality Schools Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Mulcahy, Pauritsch, Salvador & Co., Ltd.

October 29, 2008
Orland Park, Illinois

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MULCAHY, PAURITSCH, SALVADOR & CO., LTD.

Certified Public Accountants/
Business and Personal Consultants

To the Governing Board of
American Quality Schools Corporation
Chicago, Illinois

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

We have audited the financial statements of American Quality Schools Corporation (a nonprofit organization) as of and for the year ended June 30, 2008, and have issued our report thereon dated October 29, 2008. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered American Quality Schools Corporation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of American Quality Schools Corporation's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of American Quality Schools Corporation's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects an entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the following deficiencies to be significant deficiencies in internal control over financial reporting.

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During our testing we noted construction invoices that were incorrectly excluded from accounts payable as of June 30, 2008.

Management's response:

Management will review its accounts payable cut-off policies.

There were significant uncollateralized bank balances at June 30, 2008.

Management's response:

Management will review its cash collateral policies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether American Quality Schools Corporation's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

American Quality Schools Corporation's response to the findings identified in our audit is described above. We did not audit American Quality Schools Corporation's response and, accordingly, we express no opinion on it.

This report is intended solely for the information of the Governing Board and management and is not intended to be and should not be used by anyone other than these specified parties.

Mulcahy, Pavitsch, Salvador + Co., Ltd.

October 29, 2008
Orland Park, Illinois

MULCAHY, PAURITSCH, SALVADOR & CO., LTD.

Certified Public Accountants/
Business and Personal Consultants

To the Governing Board of
American Quality Schools Corporation
Chicago, Illinois

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS OF APPLICABLE LAWS AND REGULATIONS PRESCRIBED BY ADMINISTERING AGENCY

We have examined the compliance of American Quality Schools Corporation with the types of compliance requirements provided by its administering agency, the Chicago Public Schools, which are applicable to American Quality Schools Corporation. The Chicago Public Schools provided the compliance requirements subject to examination in a memorandum dated June 25, 2008. Compliance with requirements of applicable laws and regulations prescribed by the administering agency is the responsibility of management. Our responsibility is to express an opinion based on our examination.

The applicable laws and regulations that were tested included the following:

- Open Meetings Act (5 ILCS 120/1.01 *et seq.*)
- Criminal Background Investigations (105 ILCS 5/10-21.9 & 105 5/34-18.5)
- Illinois School Student Records Act (105 ILCS 10/1 *et. seq.*)
- Administration of Medication (105 ILCS 5/10-22.21b)
- Hazardous Materials Training (105 ILCS 5/10-20.17a)
- School Safety Drill Act (105 ILCS 128/1 *et. seq.*)
- Abused and Neglected Child Reporting Act (325 ILCS 5/1 *et. seq.*)
- Eye Protection in School Act (105 ILCS 115/1)
- Toxic Art Supplies in Schools Act (105 ILCS 135/1 *et. seq.*)
- Infectious Disease Policies and Rules (105 ILCS 5/10-21.11)
- Conformance with the following sections of the Comprehensive Educational Services and Performance Agreement:
  i. Section 4. school's governance structure
  ii. Section 4. an enrollment process and lottery
  iii. Section 5. maintenance of Corporate Status and Good Standing
  iv. Section 6. ongoing presence of management and financial controls
  v. Section 6.I. as it relates to the Contract School's payments for pensions, payroll taxes, insurance coverage, and debt service payments
  vi. Single Audit Act Amendments of 1996 (31 U.S.C. 7501-07), OMB Circular A-133

Our examination of compliance was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the compliance requirements described above and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

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In our opinion, American Quality Schools Corporation complied, in all material respects, with the Chicago Public Schools' requirements referred to above for the year ended June 30, 2008.

This report is intended solely for the information and use of management, the Governing Board, and Chicago Public Schools and is not intended to be and should not be used by anyone other than these specified parties.

Mulcahy, Pawlisch, Salvador & Co., Ltd.

October 29, 2008
Orland Park, Illinois

STATEMENTS OF FINANCIAL POSITION

AMERICAN QUALITY SCHOOLS CORPORATION
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2008 AND 2007

ASSETS	2008	2007
Current assets:		
Cash	$ 1,263,067	$ 2,490,966
Receivables:		
Accounts	2,878	20,147
Accrued interest	1,005	203
Advances	-	4,700
Management fees	525,809	189,270
Note	22,000	7,000
Due from charter schools	-	483,846
Prepaid expenses	43,611	39,875
Total current assets	1,858,370	3,236,007
Property and equipment:		
Construction in progress	305,717	-
Equipment	784,080	721,129
Less accumulated depreciation	(350,427)	(255,929)
Net property and equipment	739,370	465,200
Other assets:		
Deposits	10,074	8,724
Total assets	$ 2,607,814	$ 3,709,931

See notes to financial statements.

LIABILITIES AND NET ASSETS	2008	2007
Current liabilities:		
Accounts payable	$ 229,401	$ 106,597
Accrued expenses	148,510	105,822
Deferred grant revenue	750,275	466,992
Due to charter schools	250,470	2,606,206
Current portion of long-term debt	4,478	22,824
Total current liabilities	1,383,134	3,308,441
Long-term debt:		
Note payable, less current portion	-	6,682
Total liabilities	1,383,134	3,315,123
Net assets:		
Unrestricted	1,224,680	394,808
Total liabilities and net assets	$ 2,607,814	$ 3,709,931

AMERICAN QUALITY SCHOOLS CORPORATION
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2008 AND 2007

	2008	2007
Revenues:		
Fees	$ 2,300,933	$ 1,734,841
Grants	3,683,696	2,493,121
Interest income	4,929	92,291
Other	69,819	7,220
Total revenues	6,059,377	4,327,473
Expenses:		
Salaries	3,337,432	2,304,532
Benefits	553,484	435,844
Books and supplies	202,686	177,453
Depreciation	126,387	99,142
Insurance	21,199	23,165
Interest	2,270	3,699
Marketing	40,626	51,968
Office expense	80,690	94,199
Postage	8,063	8,933
Professional fees	136,369	157,251
Rent	491,477	365,279
Repairs and maintenance	57,992	57,842
Student activities	79,608	19,461
Telephone	34,497	23,361
Travel and conferences	46,970	70,641
Utilities	9,755	7,775
Total expenses	5,229,505	3,900,545
Change in net assets	829,872	426,928
Net assets at beginning of year	394,808	(32,120)
Net assets at end of year	$ 1,224,680	$ 394,808

See notes to financial statements.

AMERICAN QUALITY SCHOOLS CORPORATION
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2008 AND 2007

	2008	2007
Cash flows from operating activities:		
Change in net assets	$ 829,872	$ 426,928
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	126,387	99,142
Effects of changes in operating assets and liabilities:		
Receivables	(315,372)	(118,083)
Prepaid expenses	(3,736)	(14,287)
Deposits	(1,350)	1,104
Accounts payable and accrued expenses	165,492	20,767
Deferred grant revenue	283,283	321,066
Net cash provided by operating activities	1,084,576	736,637
Cash flows from investing activities:		
Note receivable made	(15,000)	(7,000)
Repayment (payment) of advances to charter schools	483,846	(439,650)
Purchases of property and equipment	(400,557)	(336,324)
Net cash provided (used) by investing activities	68,289	(782,974)
Cash flows from financing activities:		
Repayment of amounts due to charter schools	(2,355,736)	(603,326)
Principal payments on long-term debt	(25,028)	(62,573)
Net cash used by financing activities	(2,380,764)	(665,899)
Net decrease in cash	(1,227,899)	(712,236)
Cash at beginning of year	2,490,966	3,203,202
Cash at end of year	$ 1,263,067	$ 2,490,966

See notes to financial statements.

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NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

American Quality Schools Corporation (AQS) was established to organize, operate and manage college preparatory K - 12 charter schools. AQS currently manages five charter schools for the Chicago Charter School Foundation under annual agreements. AQS also manages Thea Bowman Leadership Academy, East Chicago Urban Enterprise Academy, and Austin Business and Entrepreneurship Academy. Plato Learning Academy is currently in its incubation period and will open subsequent to the year-end.

B. Basis of Accounting

The financial statements of AQS have been prepared on the accrual basis of accounting in conformity with U.S. generally accepted accounting principles.

C. Income Taxes

AQS operates as a nonprofit organization and has applied for exempt status under Section 501(c) (3) of the Internal Revenue Code. AQS is not considered a private foundation under the Internal Revenue Code.

D. Cash

For purposes of the statement of cash flows, AQS considers all short-term debt securities purchased with a maturity of three months or less to be cash equivalents.

AQS maintains its bank balances at several financial institutions. The bank account balances, at times, exceed federally insured limits. AQS has not experienced any losses on such accounts.

E. Accounts and Management Fees Receivable

Accounts and management fees receivable are reported at their outstanding balance reduced by the allowance for doubtful accounts, if any.

The allowance for doubtful accounts is increased by charges to income and decreased by charge offs (net of recoveries). Management's periodic evaluation of the adequacy of the allowance is based on the past collection experience of AQS, known and inherent risks of the customers comprising the accounts and management fees receivable balances, adverse situations that may affect the customer's ability to pay, and current economic conditions. Accounts and management fees receivable are charged off when management deems the balance to be uncollectible.

Based on a review of outstanding receivables, management determined that an allowance for doubtful accounts was not necessary at June 30, 2008 and 2007.

F. Property and Equipment

Property and equipment are stated at cost or, if donated, at the estimated fair value upon receipt. Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are expensed as incurred. AQS capitalized additions of property and equipment in excess of $1,000 cost or fair value, if donated.

G. Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

H. Reclassifications

Certain amounts as previously reported for 2007 have been reclassified to conform to the 2008 presentation.

NOTE 2. CASH FLOW INFORMATION

Cash paid for interest during the years ended June 30, 2008 and 2007 was $2,270 and $3,699, respectively.

During the year ended June 30, 2008, AQS had noncash investing and financing transactions related to the trade-in of a vehicle with a net book-value of $2,189.

NOTE 3. LONG-TERM DEBT

AQS has a note payable to a finance company, due in monthly installments of $2,274 including interest at 12.33%, with the final payment due in September, 2008. The note is collateralized by specific equipment. The outstanding balance due at June 30, 2008 and 2007 was $4,478 and $29,506, respectively.

NOTE 4. LEASING ARRANGEMENTS

AQS conducts its operations from facilities that are leased under noncancelable leases expiring through July, 2018. Rent expense for the years ended June 30, 2008 and 2007 was $128,114 and $150,649, respectively.

Future minimum rental payments required under these leases in years ending June 30 are as follows:

2009	$	324,627
2010		327,627
2011		327,027
2012		200,000
2013		200,000
Thereafter		1,000,000
Total	$	2,379,281

Austin Business and Entrepreneurship Academy conducts its operations from a school that is leased under a noncancelable lease expiring in June, 2011. Under the terms of the lease, Austin is required to pay rent of $1 per year plus all operating expenses incurred in the management, operation and maintenance of the school.

Rent expense, including operating expenses, for the years ended June 30, 2008 and 2007 was $363,363 and $214,630, respectively.

NOTE 5. SUBSEQUENT EVENT

On August 15, 2008, AQS borrowed $635,000 from the Illinois Facility Funds. The note is payable in equal monthly installments of $6,832 plus interest at 5.31% through August, 2018.

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SUPPLEMENTARY INFORMATION

AMERICAN QUALITY SCHOOLS CORPORATION
COMBINING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2008
WITH COMPARATIVE TOTALS FOR JUNE 30, 2007

	American Quality Schools	Austin Business and Entrepreneurship	Plato Learning Academy
ASSETS			
Current assets:			
Cash	$ 2,886	$ 741,978	$ 518,203
Receivables:			
Accounts	23,833	-	-
Accrued interest	-	1,005	-
Advances	-	-	-
Management fees	525,809	-	-
Note	-	22,000	-
Due from charter schools	-	-	-
Prepaid expenses	24,404	19,207	-
Total current assets	576,932	784,190	518,203
Property and equipment:			
Construction in progress	-	-	305,717
Equipment	336,975	447,105	-
Less accumulated depreciation	(217,063)	(133,364)	-
Net property and equipment	119,912	313,741	305,717
Other assets:			
Deposits	10,074	-	-
Total assets	$ 706,918	$ 1,097,931	$ 823,920
LIABILITIES AND NET ASSETS			
Current liabilities:			
Accounts payable	$ 21,481	$ 32,637	$ 191,315
Accrued expenses	1,438	147,072	-
Deferred grant revenue	-	127,850	622,425
Due to charter schools	250,470	4,923	-
Current portion of long-term debt	-	4,478	-
Total current liabilities	273,389	316,960	813,740
Long-term debt:			
Note payable, less current portion	-	-	-
Total liabilities	273,389	316,960	813,740
Net assets:			
Unrestricted	433,529	780,971	10,180
Total liabilities and net assets	$ 706,918	$ 1,097,931	$ 823,920

Eliminations	Totals 2008	Totals 2007
$ -	$ 1,263,067	$ 2,490,966
(20,955)	2,878	20,147
-	1,005	203
-	-	4,700
-	525,809	189,270
-	22,000	7,000
-	-	483,846
-	43,611	39,875
(20,955)	1,858,370	3,236,007
-	305,717	-
-	784,080	721,129
-	(350,427)	(255,929)
-	739,370	465,200
-	10,074	8,724
$ (20,955)	$ 2,607,814	$ 3,709,931
$ (16,032)	$ 229,401	$ 106,597
-	148,510	105,822
-	750,275	466,992
(4,923)	250,470	2,606,206
-	4,478	22,824
(20,955)	1,383,134	3,308,441
-	-	6,682
(20,955)	1,383,134	3,315,123
-	1,224,680	394,808
$ (20,955)	$ 2,607,814	$ 3,709,931

AMERICAN QUALITY SCHOOLS CORPORATION
COMBINING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2008
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2007

	American Quality Schools	Austin Business and Entrepreneurship	Plato Learning Academy
Revenues:			
Fees	$ 2,579,584	$ -	$ -
Grants	-	3,617,104	66,592
Interest income	4,127	802	-
Other	6,935	62,884	-
Total revenues	2,590,646	3,680,790	66,592
Expenses:			
Salaries	1,615,562	1,701,661	20,209
Benefits	258,927	291,950	2,607
Books and supplies	930	201,756	-
Depreciation	45,441	80,946	-
Insurance	14,948	6,251	-
Interest	-	2,270	-
Management expense	-	278,651	-
Marketing	7,677	8,543	24,406
Office expense	63,359	16,032	1,299
Postage	5,738	2,325	-
Professional fees	71,339	62,308	2,722
Rent	128,114	363,363	-
Repairs and maintenance	25,366	27,689	4,937
Student activities	2,097	77,511	-
Telephone	27,939	6,558	-
Travel and conferences	38,419	8,319	232
Utilities	9,755	-	-
Total expenses	2,315,611	3,136,133	56,412
Change in net assets	275,035	544,657	10,180
Net assets at beginning of year	158,493	236,315	-
Net assets at end of year	$ 433,528	$ 780,972	$ 10,180

Eliminations	Totals 2008	Totals 2007
$ (278,651)	$ 2,300,933	$ 1,734,841
-	3,683,696	2,493,121
-	4,929	92,291
-	69,819	7,220
(278,651)	6,059,377	4,327,473
-	3,337,432	2,304,532
-	553,484	435,844
-	202,686	177,453
-	126,387	99,142
-	21,199	23,165
-	2,270	3,699
(278,651)	-	-
-	40,626	51,968
-	80,690	94,199
-	8,063	8,933
-	136,369	157,251
-	491,477	365,279
-	57,992	57,842
-	79,608	19,461
-	34,497	23,361
-	46,970	70,641
-	9,755	7,775
(278,651)	5,229,505	3,900,545
-	829,872	426,928
-	394,808	(32,120)
$ -	$ 1,224,680	$ 394,808

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AMERICAN QUALITY SCHOOLS CORPORATION

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2009

AMERICAN QUALITY SCHOOLS CORPORATION
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2009

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AMERICAN QUALITY SCHOOLS CORPORATION
ADVISORY BOARD
JUNE 30, 2009

Leo Athas

Dr. Michael Bakalis

Vito Bianco

Erin Colantuono

Frank Guyer

Despina Messerges

George Nassos

Linda Randall

Patricia Yadgir

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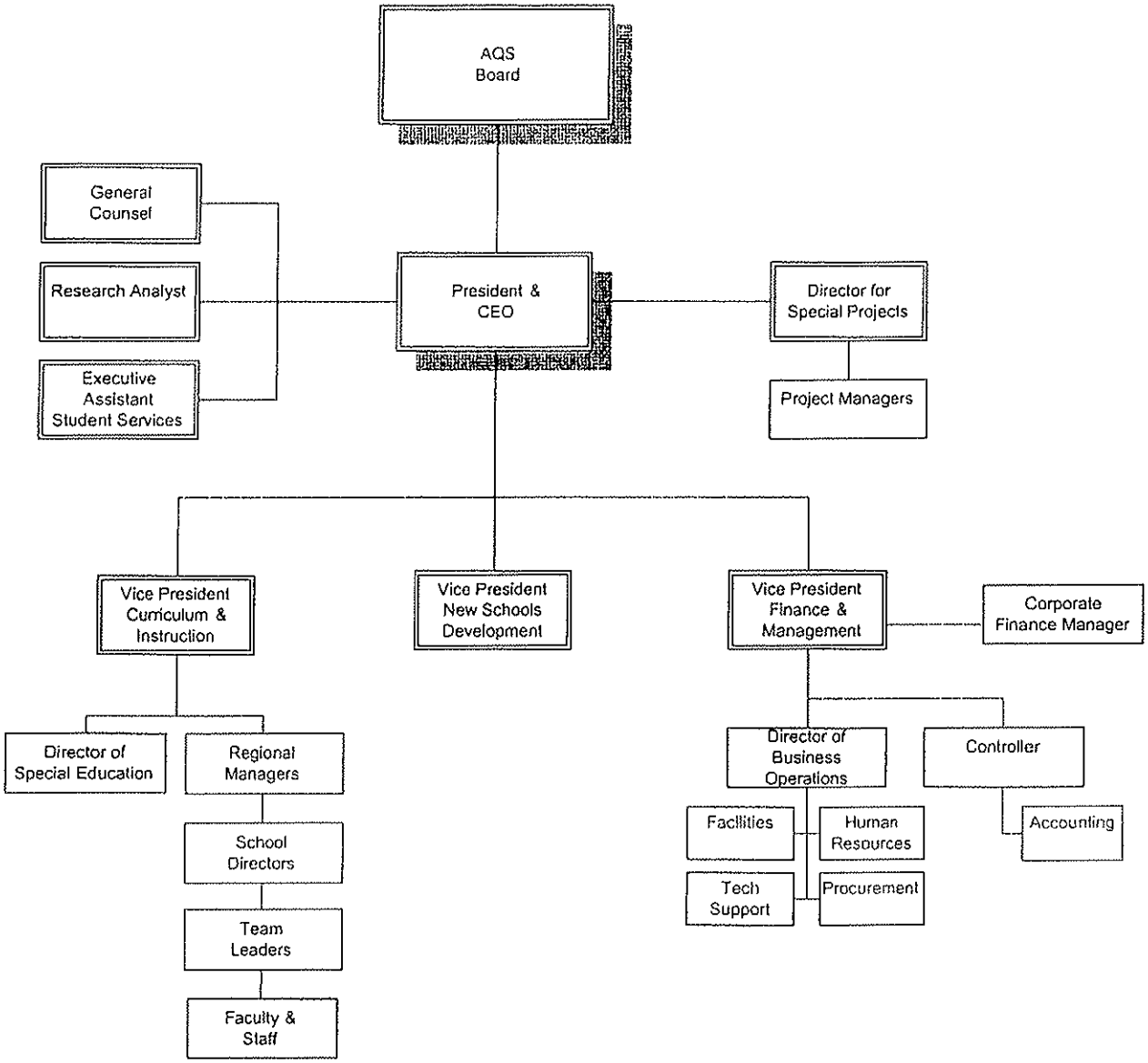
AQS Board
General Counsel
Research Analyst
Executive Assistant Student Services
President & CEO
Director for Special Projects
Project Managers
Vice President Curriculum & Instruction
Vice President New Schools Development
Vice President Finance & Management
Corporate Finance Manager
Director of Special Education
Regional Managers
School Directors
Team Leaders
Faculty & Staff
Director of Business Operations
Controller
Facilities
Human Resources
Accounting
Tech Support
Procurement

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MPS MULCAHY, PAURITSCH, SALVADOR & CO., LTD

Certified Public Accountants/
Business and Personal Consultants

To the Governing Board of
American Quality Schools Corporation
Chicago, Illinois

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying statements of financial position of American Quality Schools Corporation (a nonprofit organization) as of June 30, 2009 and 2008, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of American Quality Schools Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of American Quality Schools Corporation as of June 30, 2009 and 2008, and the changes in its net assets and its cash flows for the years then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 1, 2010, on our consideration of American Quality Schools Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Mulcahy, Pauritsch, Salvador & Co., Ltd.

Orland Park, Illinois
March 1, 2010

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STATEMENTS OF FINANCIAL POSITION

AMERICAN QUALITY SCHOOLS CORPORATION
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2009 AND 2008

ASSETS	2009	2008
Current assets:		
Cash	$ 1,657,076	$ 1,263,067
Receivables:		
Accounts	118,343	2,878
Accrued interest	-	1,005
Management fees	370,440	525,809
Notes	27,194	22,000
Prepaid expenses	37,261	43,611
Total current assets	2,210,314	1,858,370
Property and equipment:		
Equipment	1,374,515	784,080
Leasehold improvements	650,935	305,717
Less accumulated depreciation	(596,962)	(350,427)
Net property and equipment	1,428,488	739,370
Other assets:		
Deposits	19,074	10,074
Total assets	$ 3,657,876	$ 2,607,814

See notes to financial statements.

LIABILITIES AND NET ASSETS	2009	2008
Current liabilities:		
Accounts payable	$ 80,922	$ 229,401
Accrued expenses	353,552	148,510
Due to charter schools	-	250,470
Deferred grant revenue	348,438	750,275
Current portion of long-term debt	61,782	4,478
Total current liabilities	844,694	1,383,134
Long-term debt:		
Notes payable, less current portion	569,584	-
Total liabilities	1,414,278	1,383,134
Net assets:		
Unrestricted	2,243,598	1,224,680
Total liabilities and net assets	$ 3,657,876	$ 2,607,814

AMERICAN QUALITY SCHOOLS CORPORATION
STATEMENTS OF ACTIVITIES
YEAR ENDED JUNE 30, 2009 AND 2008

	2009	2008
Revenues and support:		
Chicago Public Schools:		
Per capita tuition and other funds	$ 5,545,474	$ 2,770,356
Special services	209,916	18,733
Grants	814,216	894,607
Management fees and other fee revenue	2,822,781	2,299,405
Student fees and extended day income	212,087	8,934
Interest income	2,079	4,929
Other	17,967	62,413
Total revenues and support	9,624,520	6,059,377
Expenses:		
Program services	5,712,971	2,259,151
Supporting services	2,646,097	2,843,967
Total expenses	8,359,068	5,103,118
Change in net assets before depreciation	1,265,452	956,259
Depreciation expense	246,534	126,387
Change in net assets	1,018,918	829,872
Net assets at beginning of year	1,224,680	394,808
Net assets at end of year	$ 2,243,598	$ 1,224,680

See notes to financial statements.

AMERICAN QUALITY SCHOOLS CORPORATION
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2009 AND 2008

	2009	2008
Cash flows from operating activities:		
Change in net assets	$ 1,018,918	$ 829,872
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	246,534	126,387
Effects of changes in operating assets and liabilities:		
Receivables	40,909	(315,372)
Prepaid expenses	6,350	(3,736)
Deposits	(9,000)	(1,350)
Accounts payable and accrued expenses	56,563	165,492
Deferred grant revenue	(401,837)	283,283
Net cash provided by operating activities	958,437	1,084,576
Cash flows from investing activities:		
Notes receivable made	(5,194)	(15,000)
Collection of advances made to charter schools	-	483,846
Purchases of property and equipment	(539,530)	(400,557)
Net cash provided (used) by investing activities	(544,724)	68,289
Cash flows from financing activities:		
Repayment of amounts due to charter schools	(250,470)	(2,355,736)
Proceeds from long-term debt	270,643	-
Principal repayments of long-term debt	(39,877)	(25,028)
Net cash used by financing activities	(19,704)	(2,380,764)
Net increase (decrease) in cash	394,009	(1,227,899)
Cash at beginning of year	1,263,067	2,490,966
Cash at end of year	$ 1,657,076	$ 1,263,067

See notes to financial statements.

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NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

American Quality Schools Corporation (AQS) was established to organize, operate and manage college preparatory K - 12 charter and contract schools. AQS currently operates two schools, Austin Business and Entrepreneurship Academy and Plato Learning Academy. AQS operates these schools under a contract with the Board of Education of the City of Chicago, Illinois.

AQS currently manages six charter schools in Illinois and five Indiana charter schools under annual agreements.

B. Basis of Accounting

The financial statements of AQS have been prepared on the accrual basis of accounting in conformity with U.S. generally accepted accounting principles.

C. Cash

For purposes of the statement of cash flows, AQS considers all short-term debt securities purchased with a maturity of three months or less to be cash equivalents.

AQS maintains its bank balances at several financial institutions. The bank account balances, at times, exceed federally insured limits. AQS has not experienced any losses on such accounts.

D. Accounts and Management Fees Receivable

Accounts and management fees receivable are reported at their outstanding balance reduced by the allowance for doubtful accounts, if any.

The allowance for doubtful accounts is increased by charges to income and decreased by chargeoffs (net of recoveries). Management's periodic evaluation of the adequacy of the allowance is based on the past collection experience of AQS, known and inherent risks of the payors comprising the accounts and management fees receivable balances, adverse situations that may affect the payor's ability to pay, and current economic conditions. Accounts and management fees receivable are charged off when management deems the balance to be uncollectible.

Based on a review of outstanding receivables, management determined that an allowance for doubtful accounts was not necessary at June 30, 2009 and 2008.

E. Notes Receivable

Notes receivable represent funds advanced to Westside Ministers Coalition. The notes receivable are unsecured, due on demand and accrue interest at 4%. The notes receivable balances as of June 30, 2009 and 2008 totaled $27,194 and $22,000, respectively.

F. Property and Equipment

Property and equipment are stated at cost or, if donated, at the estimated fair value upon receipt. It is the policy of AQS to generally capitalize items with a cost or estimated fair value in excess of $1,000. Lesser amounts are expensed. Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are expensed as incurred.

G. Financial Statement Presentation

Financial statement presentation follows the recommendation of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, AQS is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. As of June 30, 2009, all net assets are considered unrestricted.

H. Income Taxes

AQS is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

I. Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

J. Functional Allocation of Expenses

Salaries and related employee expenses are allocated to program and supporting service functions based on actual time employees spend on each function. The remaining expenses are specifically allocated whenever practical, or are allocated based on salaries or space utilization.

K. Subsequent Events

Management has evaluated subsequent events through March 1, 2010, the date which the financial statements were available to be issued.

L. Reclassifications

Certain amounts as previously reported for 2008 have been reclassified to conform to the 2009 presentation.

NOTE 2. CASH FLOW INFORMATION

Cash paid for interest during the years ended June 30, 2009 and 2008 was $25,248 and $2,270, respectively.

During the year ended June 30, 2009, AQS had noncash investing and financing transactions of $396,122 related to purchases of equipment that were financed with long-term debt.

During the year ended June 30, 2008, AQS had noncash investing and financing transactions related to the trade-in of a vehicle with a net book-value of $2,189.

NOTE 3. LONG-TERM DEBT

Long-term debt at June 30, 2009 and 2008 consisted of the following:

	2009	2008
Note payable to the Illinois Facilities Fund, due in monthly installments of $6,832 including interest at 5.31%, with the final payment due in January, 2019. The note is collateralized by leasehold improvements.	$ 610,589	$ -
An interest free equipment loan payable to Food Service Professionals, due in monthly installments of $1,222, with the final payment due in May, 2011. The note is collateralized by specific equipment.	20,777	-
Note payable to a finance company that was repaid during 2009.	-	4,478
Total	$ 631,366	$ 4,478

Future maturities of long-term debt in years ending June 30 are as follows:

2010	$ 61,782
2011	63,323
2012	56,458
2013	59,530
2014	62,769
Thereafter	327,504
Total	$ 631,366

Interest expense for the years ended June 30, 2009 and 2008 was $25,248 and $2,270, respectively.

NOTE 4. LEASING ARRANGEMENTS

AQS conducts its operations from facilities that are leased under noncancelable leases expiring through July, 2018. Rent expense for the years ended June 30, 2009 and 2008 was $330,123 and $128,114, respectively.

Future minimum rental payments required under these leases in years ending June 30 are as follows:

2010	$	375,231
2011		375,759
2012		368,972
2013		372,800
2014		200,000
Thereafter		816,667
Total	$	2,509,429

Austin Business and Entrepreneurship Academy conducts its operations from a school that is leased under a noncancelable lease expiring in June, 2011. Under the terms of the lease, Austin is required to pay rent of $1 per year plus all operating expenses incurred in the management, operation and maintenance of the school. Rent expense, including operating expenses, for the year ended June 30, 2009 was $511,354.

NOTE 5. EMPLOYEE BENEFIT PLAN

Employees of AQS may participate in an Internal Revenue Code section 403(b) retirement savings plan. The plan is funded solely by employee contributions to the plan, pursuant to a salary reduction agreement.

SUPPLEMENTARY INFORMATION

AMERICAN QUALITY SCHOOLS CORPORATION
COMBINING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2009
WITH COMPARATIVE TOTALS FOR JUNE 30, 2008

	American Quality Schools	Austin Business and Entrepreneurship Academy	Plato Learning Academy
ASSETS			
Current assets:			
Cash	$ 259,067	$ 893,371	$ 504,638
Receivables:			
Accounts	111,963	12,407	31,581
Accrued interest	-	-	-
Management fees	453,037	-	-
Notes	27,194	-	-
Due from charter schools	-	-	11,774
Prepaid expenses	19,943	7,583	9,735
Total current assets	871,204	913,361	557,728
Property and equipment:			
Equipment	405,788	545,125	423,602
Leasehold improvements	-	-	650,935
Less accumulated depreciation	(263,860)	(225,569)	(107,533)
Net property and equipment	141,928	319,556	967,004
Other assets:			
Deposits	19,074	-	-
Total assets	$ 1,032,206	$ 1,232,917	$ 1,524,732
LIABILITIES AND NET ASSETS			
Current liabilities:			
Accounts payable	$ 26,742	$ 35,723	$ 18,457
Accrued expenses	3,647	202,590	147,315
Management fees payable	-	82,597	-
Due to charter schools	11,774	37,608	-
Deferred grant revenue	-	229,480	118,958
Current portion of long-term debt	-	-	61,782
Total current liabilities	42,163	587,998	346,512
Long-term debt:			
Note payable, less current portion	-	-	569,584
Total liabilities	42,163	587,998	916,096
Net assets:			
Unrestricted	990,043	644,919	608,636
Total liabilities and net assets	$ 1,032,206	$ 1,232,917	$ 1,524,732

Eliminations	Totals 2009	2008
$ -	$ 1,657,076	$ 1,263,067
(37,608)	118,343	2,878
-	-	1,005
(82,597)	370,440	525,809
-	27,194	22,000
(11,774)	-	-
-	37,261	43,611
(131,979)	2,210,314	1,858,370
-	1,374,515	784,080
-	650,935	305,717
-	(596,962)	(350,427)
-	1,428,488	739,370
-	19,074	10,074
$ (131,979)	$ 3,657,876	$ 2,607,814
$ -	$ 80,922	$ 229,401
-	353,552	148,510
(82,597)	-	-
(49,382)	-	250,470
-	348,438	750,275
-	61,782	4,478
(131,979)	844,694	1,383,134
-	569,584	-
(131,979)	1,414,278	1,383,134
-	2,243,598	1,224,680
$ (131,979)	$ 3,657,876	$ 2,607,814

AMERICAN QUALITY SCHOOLS CORPORATION
COMBINING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2009
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2008

	American Quality Schools	Austin Business and Entrepreneurship Academy	Plato Learning Academy
Revenues and support:			
Chicago Public Schools:			
Per capita tuition and other funds	$ -	$ 3,394,416	$ 2,151,058
Special services	8,000	104,864	97,052
Grants	-	84,212	730,004
Management fees and other fee revenue	3,359,838	-	-
Student fees and extended day income	-	12,891	199,196
Interest income	1,460	619	-
Other	1,362	10,903	5,702
Total revenues and support	3,370,660	3,607,905	3,183,012
Expenses:			
Program services	980,013	2,770,224	1,962,734
Supporting services	1,787,336	881,529	514,289
Total expenses	2,767,349	3,651,753	2,477,023
Change in net assets before depreciation	603,311	(43,848)	705,989
Depreciation expense	46,796	92,205	107,533
Change in net assets	556,515	(136,053)	598,456
Net assets at beginning of year	433,528	780,972	10,180
Net assets at end of year	$ 990,043	$ 644,919	$ 608,636

Eliminations	Totals 2009	2008
$ -	$ 5,545,474	$ 2,770,356
-	209,916	18,733
-	814,216	894,607
(537,057)	2,822,781	2,299,405
-	212,087	8,934
-	2,079	4,929
-	17,967	62,413
(537,057)	9,624,520	6,059,377
-	5,712,971	2,259,151
(537,057)	2,646,097	2,843,967
(537,057)	8,359,068	5,103,118
-	1,265,452	956,259
-	246,534	126,387
-	1,018,918	829,872
-	1,224,680	394,808
$ -	$ 2,243,598	$ 1,224,680

AMERICAN QUALITY SCHOOLS CORPORATION
SCHEDULES OF EXPENSES
YEARS ENDED JUNE 30, 2009 AND 2008

	2009	2008
Salaries	$ 5,187,198	$ 3,337,432
Benefits	847,066	553,484
Books and supplies	384,023	201,886
Insurance	24,819	21,201
Interest	25,248	2,270
Marketing	53,786	40,626
Miscellaneous	618	-
Occupancy	854,238	491,477
Office	167,039	82,844
Postage	14,346	8,063
Professional fees	142,479	136,369
Repairs and maintenance	141,787	56,638
Student activities	376,284	79,608
Telephone	42,649	34,497
Travel and conferences	85,124	46,968
Utilities	12,364	9,755
Total expenses before depreciation	8,359,068	5,103,118
Depreciation	246,534	126,387
Total expenses	$ 8,605,602	$ 5,229,505

MULCAHY, PAURITSCH, SALVADOR & CO., LTD.

Certified Public Accountants/
Business and Personal Consultants

To the Governing Board of
American Quality Schools Corporation
Chicago, Illinois

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

We have audited the financial statements of American Quality Schools Corporation (a nonprofit organization) as of and for the year ended June 30, 2009, and have issued our report thereon dated March 1, 2010. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered American Quality Schools Corporation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of American Quality Schools Corporation's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of American Quality Schools Corporation's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects an entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the following deficiencies to be significant deficiencies in internal control over financial reporting.

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1. This year's closing process was delayed causing untimely closing entries, trial balances, schedules, reconciliations, account analyses, and other financial reports.

   Management's response:

   Due to unavoidable personal circumstances, the Accounting Controller was out of the office and unavailable for over six weeks in the three months following the close of the fiscal year. This was a very unusual occurrence and not anticipated to happen in future years.

2. During our testing of transactions, we noted a lack of segregation of duties over cash disbursements.

   Management's response:

   For those transactions that are recurring in nature, approval by the CFO, who is also the check signatory, has been an acceptable procedure. However, such invoices are typically approved by the Director of Operations and/or Finance for accuracy and appropriateness prior to invoice and payment processing by accounting staff. As such the reviewers will now initial all invoices to indicate approval as well.

3. During our testing, we noted that items recorded as capital expenditures did not adhere to the capitalization policy. Items below the threshold were capitalized, while software costs which exceeded the threshold were expensed rather than capitalized.

   Management's response:

   Some individual items below the capitalization threshold were purchased as part of a larger group of assets and were capitalized. Management will monitor this in future years on an individual item basis. The software that was initially expensed was part of a grant expenditure. It was discussed with the auditors and agreed to capitalize the software as an asset in the current fiscal year and depreciate it in future years.

4. During our testing, we noted three instances in which accounts payable cut-off procedures did not record invoices in the proper period.

   Management's response:

   Management will increase efforts to review all subsequent transactions for proper fiscal year expense prior to and subsequent to closing of the accounting records.

5. During our testing, we noted leasehold improvements were depreciated over a period longer than the remaining term of the lease agreement.

   Management's response:

   The lives of the leasehold improvements were discussed with the auditors and management has agreed to change the depreciation period to the lease period and adjust depreciation in the current fiscal year and all future fiscal years. All future leasehold improvement depreciation periods will be limited to the remaining life of the lease agreement, if applicable.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, we consider items 2 through 5 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether American Quality Schools Corporation's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

American Quality Schools Corporation's response to the findings identified in our audit is described above. We did not audit American Quality Schools Corporation's response and, accordingly, we express no opinion on it.

This report is intended solely for the information of management, the Governing Board, others within the entity, and Chicago Public Schools and is not intended to be and should not be used by anyone other than these specified parties.

Mulcahy, Pauritsch, Salvador & Co., Ltd.

Orland Park, Illinois
March 1, 2010

MULCAHY, PAURITSCH, SALVADOR & CO., LTD

Certified Public Accountants/
Business and Personal Consultants

To the Governing Board of
American Quality Schools Corporation
Chicago, Illinois

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS OF APPLICABLE LAWS AND REGULATIONS PRESCRIBED BY ADMINISTERING AGENCY

We have examined the compliance of American Quality Schools Corporation with the types of compliance requirements provided by its administering agency, the Chicago Public Schools, which are applicable to the American Quality Schools Corporation's Austin Business and Entrepreneurship Academy High School and Plato Learning Academy. The Chicago Public Schools provided the compliance requirements subject to examination in a memorandum dated July 7, 2009. Compliance with requirements of applicable laws and regulations prescribed by the administering agency is the responsibility of management. Our responsibility is to express an opinion based on our examination.

The applicable laws and regulations that were tested included the following, as applicable:

Open Meetings Act (5 ILCS 120/1.01 *et seq.*)
Fingerprint-based Criminal Background Investigations and Checks of the Statewide Sex Offender Database & Statewide Child Murderer and Violent Offender Against Youth Database (105 ILCS 5/10-21.9 & 105 ILCS 5/34-18.5)
Illinois School Student Records Act (105 ILCS 10/1 *et seq.*)
Administration of Medication (105 ILCS 5/10-22.21b)
Hazardous Materials Training (105 ILCS 5/10-20.17a)
School Safety Drill Act (105 ILCS 128/1 *et seq.*)
Abused and Neglected Child Reporting Act (325 ILCS 5/1 *et seq.*)
Eye Protection in School Act (105 ILCS 115/0.01 *et seq.*)
Toxic Art Supplies in Schools Act (105 ILCS 135/1 *et seq.*)
Infectious Disease Policies and Rules (105 ILCS 5/10-21.11)
Conformance with the following sections of your Contract School Agreement (the "Agreement"):

i. Section 4. Enrollment - an enrollment process and lottery;
ii. Section 4. Governance and Operation - the school's governance structure;
iii. Section 5. Maintenance of Corporate Status and Good Standing;
iv. Section 5. Facility - the school's facility and ADA compliance;
v. Section 6. Pension Payments - compliance with applicable sections of the Illinois Pension Code;
vi. Section 6. Management and Financial Controls;
vii. Section 8. Insurance - maintenance of required insurance coverage;
viii. Single Audit Act Amendments of 1996 (31 U.S.C. 7501-07), OMB Circular A-133 and OMB Compliance Supplements.

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Our examination of compliance was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the compliance requirements described above and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, American Quality Schools Corporation complied, in all material respects, with the Chicago Public Schools' requirements referred to above for the year ended June 30, 2009, except for the following:

Plato Learning Academy - During student interviews we were informed that a school employee provided two separate students with medication.

This report is intended solely for the information and use of management, the Governing Board, and Chicago Public Schools and is not intended to be and should not be used by anyone other than these specified parties.

McGladrey, Pauritsch, Salvador & Co., Ltd

Orland Park, Illinois
March 1, 2010

AMERICAN QUALITY SCHOOLS CORPORATION

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2010

AMERICAN QUALITY SCHOOLS CORPORATION
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2010

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AMERICAN QUALITY SCHOOLS CORPORATION
ADVISORY BOARD
JUNE 30, 2010

Dr. Michael Bakalis

Vito Bianco

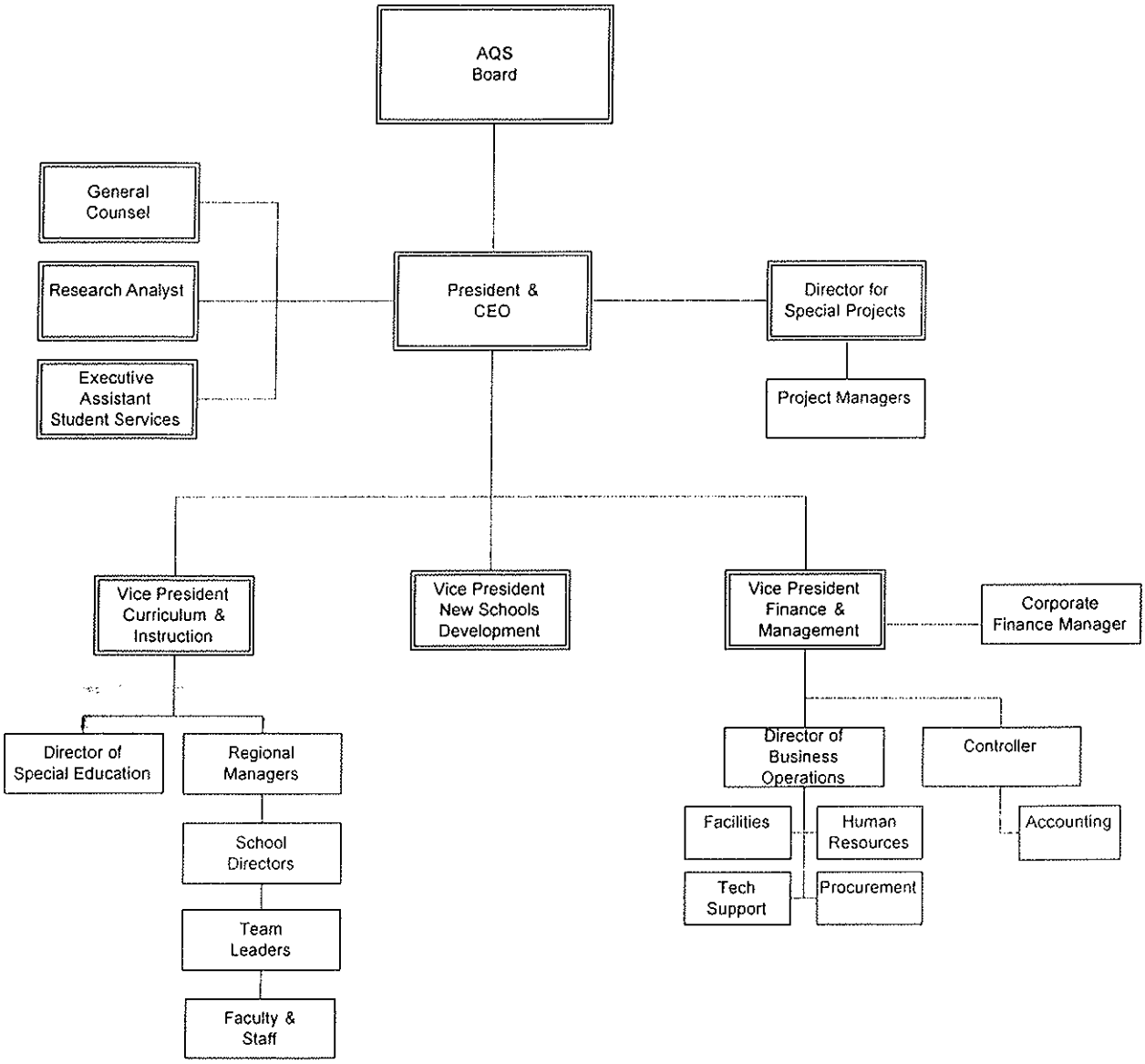
Erin Calontuono

Desi Messerges

George Nassos

Linda Randall

Robert Yadgir


AQS Board
General Counsel
Research Analyst
Executive Assistant Student Services
President & CEO
Director for Special Projects
Project Managers
Vice President Curriculum & Instruction
Vice President New Schools Development
Vice President Finance & Management
Corporate Finance Manager
Director of Special Education
Regional Managers
School Directors
Team Leaders
Faculty & Staff
Director of Business Operations
Controller
Facilities
Human Resources
Accounting
Tech Support
Procurement

MULCAHY, PAURITSCH, SALVADOR & CO., LTD.

Certified Public Accountants/
Business and Personal Consultants

To the Governing Board of
American Quality Schools Corporation
Chicago, Illinois

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying statements of financial position of American Quality Schools Corporation (a nonprofit organization) as of June 30, 2010 and 2009, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of American Quality Schools Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of American Quality Schools Corporation as of June 30, 2010 and 2009, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2010, on our consideration of American Quality Schools Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial

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statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Mulcahy, Pawlowski, Salvador + Co., Ltd.

Orland Park, Illinois
December 2, 2010

AMERICAN QUALITY SCHOOLS CORPORATION
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2010 AND 2009

	2010	2009
ASSETS		
Current assets:		
Cash	$ 1,591,900	$ 1,657,076
Receivables:		
Accounts	368,334	118,343
Advances	88,934	-
Management fees	110,716	370,440
Notes	33,354	27,194
Prepaid expenses	83,811	37,261
Total current assets	2,277,049	2,210,314
Property and equipment:		
Equipment	1,597,680	1,374,515
Leasehold improvements	665,127	650,935
Less accumulated depreciation	(886,470)	(596,962)
Net property and equipment	1,376,337	1,428,488
Other assets:		
Deposits	14,074	19,074
Total assets	$ 3,667,460	$ 3,657,876
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	$ 148,565	$ 80,922
Accrued expenses	439,685	353,552
Deferred grant revenue	22,895	348,438
Current portion of long-term debt	62,100	61,782
Total current liabilities	673,245	844,694
Long-term debt:		
Notes payable, less current portion	506,262	569,584
Total liabilities	1,179,507	1,414,278
Net assets:		
Unrestricted	2,487,953	2,243,598
Total liabilities and net assets	$ 3,667,460	$ 3,657,876

See notes to financial statements.

AMERICAN QUALITY SCHOOLS CORPORATION
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2010 AND 2009

	2010	2009
Revenues and support:		
Chicago Public Schools:		
Per capita tuition and other funds	$ 6,866,199	$ 5,545,474
Special services	257,591	209,916
Grants	270,022	814,216
Management fees and other fee revenue	3,115,556	2,822,781
Student fees	254,659	212,087
Contributions	123,500	3,580
Interest income	18,459	2,079
Other	56,240	14,387
Total revenues and support	10,962,226	9,624,520
Expenses:		
Program services	6,540,217	5,961,546
Supporting services	4,177,654	2,644,056
Total expenses	10,717,871	8,605,602
Change in net assets	244,355	1,018,918
Net assets at beginning of year	2,243,598	1,224,680
Net assets at end of year	$ 2,487,953	$ 2,243,598

See notes to financial statements.

AMERICAN QUALITY SCHOOLS CORPORATION
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2010 AND 2009

	2010	2009
Cash flows from operating activities:		
Change in net assets	$ 244,355	$ 1,018,918
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	305,400	246,534
Effects of changes in operating assets and liabilities:		
Receivables	9,733	40,909
Prepaid expenses	(46,550)	6,350
Deposits	5,000	(9,000)
Accounts payable and accrued expenses	153,776	56,563
Deferred grant revenue	(325,543)	(401,837)
Net cash provided by operating activities	346,171	958,437
Cash flows from investing activities:		
Advances and notes receivable made	(95,094)	(5,194)
Purchases of property and equipment	(253,249)	(539,530)
Net cash used by investing activities	(348,343)	(544,724)
Cash flows from financing activities:		
Repayment of amounts due to charter schools	-	(250,470)
Proceeds from long-term debt	-	270,643
Principal repayments of long-term debt	(63,004)	(39,877)
Net cash used by financing activities	(63,004)	(19,704)
Net increase (decrease) in cash	(65,176)	394,009
Cash at beginning of year	1,657,076	1,263,067
Cash at end of year	$ 1,591,900	$ 1,657,076

See notes to financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

American Quality Schools Corporation (AQS) was established to organize, operate and manage college preparatory K - 12 charter and contract schools. AQS currently operates two schools, Austin Business and Entrepreneurship Academy and Plato Learning Academy. AQS operates these schools under a contract with the Board of Education of the City of Chicago, Illinois (Chicago Public Schools). The majority of the schools' revenues and support comes from Chicago Public Schools through per student fees, grants and other revenue.

In addition to operating the two schools noted above, AQS manages six schools in Illinois, five in Indiana, and two in Missouri under annual agreements.

B. Basis of Accounting

The financial statements of AQS have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

C. Cash

For purposes of the statement of cash flows, AQS considers all short-term debt securities purchased with a maturity of three months or less to be cash equivalents.

The bank account balances, at times, exceed federally insured limits. AQS has not experienced any losses on such accounts.

D. Accounts and Management Fees Receivable

AQS extends credit to Chicago Public Schools and the other schools that it manages, generally without collateral. Accounts and management fees receivable are reported at their outstanding balance reduced by the allowance for doubtful accounts, if any.

The allowance for doubtful accounts is increased by charges to income and decreased by chargeoffs (net of recoveries). Management's periodic evaluation of the adequacy of the allowance is based on the past collection experience of AQS, known and inherent risks of the payors comprising the accounts and management fees receivable balances, adverse situations that may affect the payor's ability to pay, and current economic conditions. Accounts and management fees receivable are charged off when management deems the balance to be uncollectible.

Based on a review of outstanding receivables, management determined that an allowance for doubtful accounts was not necessary at June 30, 2010 and 2009.

E. Property and Equipment

Property and equipment are stated at cost or, if donated, at the estimated fair value upon receipt. It is the policy of AQS to generally capitalize items with a cost or estimated fair value in excess of $1,000. Lesser amounts are expensed. Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are expensed as incurred.

F. Contributed Services

Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. AQS recognized $123,500 of contribution income for student services performed by Chicago Public Schools nurses, social workers, psychologists and therapists for the year ended June 30, 2010.

G. Financial Statement Presentation

AQS reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support, depending on the existence and/or nature of any donor restrictions. As of June 30, 2010, all net assets are considered unrestricted.

H. Income Taxes

AQS is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

I. Functional Allocation of Expenses

Salaries and related employee expenses are allocated to program and supporting service functions based on actual time employees spend on each function. The remaining expenses are specifically allocated whenever practical, or are allocated based on salaries or space utilization.

J. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

K. Subsequent Events

Management has evaluated subsequent events through December 2, 2010, which is the date the financial statements were available to be issued.

L. Reclassifications

Certain amounts as previously reported for 2009 have been reclassified to conform to the 2010 presentation.

NOTE 2. CASH FLOW INFORMATION

Cash paid for interest during the years ended June 30, 2010 and 2009 was $31,197 and $25,248, respectively.

During the year ended June 30, 2009, AQS had noncash investing and financing transactions of $396,122 related to purchases of equipment that were financed with long-term debt.

NOTE 3. LONG-TERM DEBT

Long-term debt at June 30, 2010 and 2009 consisted of the following:

	2010	2009
Note payable to the Illinois Facilities Fund, due in monthly installments of $6,832 including interest at 5.31%, with the final payment due in January, 2019. The note is collateralized by leasehold improvements. The interest rate will be adjusted in accordance with the agreement in August, 2013.	$ 559,807	$ 610,589
An interest free equipment loan payable to Food Service Professionals, due in monthly installments of $1,222, with the final payment due in May, 2011. The note is collateralized by specific equipment.	8,555	20,777
Total	$ 568,362	$ 631,366

Future maturities of long-term debt in years ending June 30 are as follows:

2011	$	62,100
2012		56,458
2013		59,530
2014		62,769
2015		66,185
Thereafter		261,320
Total	$	568,362

NOTE 4. LEASING ARRANGEMENTS

AQS conducts its operations from facilities that are leased under noncancelable leases expiring through July, 2018. Rent expense for the years ended June 30, 2010 and 2009 was $375,231 and $330,123, respectively.

Future minimum rental payments required under these leases in years ending June 30 are as follows:

2011	$	375,759
2012		368,973
2013		372,800
2014		200,000
2015		200,000
Thereafter		616,667
Total	$	2,134,199

Austin Business and Entrepreneurship Academy conducts its operations from a school that is leased under a noncancelable lease expiring in June, 2011. Under the terms of the lease, Austin is required to pay rent of $1 per year plus all operating expenses incurred in the management, operation and maintenance of the school. Rent expense, including operating expenses, for the years ended June 30, 2010 and 2009 was $496,259 and $511,354, respectively.

NOTE 5. EMPLOYEE BENEFIT PLAN

Employees of AQS may participate in an Internal Revenue Code Section 403(b) retirement savings plan. The plan is funded solely by employee contributions pursuant to a salary reduction agreement.

SUPPLEMENTARY INFORMATION

AMERICAN QUALITY SCHOOLS CORPORATION
COMBINING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2010
WITH COMPARATIVE TOTALS FOR JUNE 30, 2009

	American Quality Schools	Austin Business and Entrepreneurship Academy	Plato Learning Academy
ASSETS			
Current assets:			
Cash	$ 44,503	$ 976,803	$ 570,594
Receivables:			
Accounts	382,005	41,369	31,649
Advances	88,934	-	-
Management fees	110,716	-	-
Notes	33,354	-	-
Prepaid expenses	33,783	30,452	19,576
Total current assets	693,295	1,048,624	621,819
Property and equipment:			
Equipment	420,041	655,213	522,426
Leasehold improvements	-	-	665,127
Less accumulated depreciation	(294,115)	(326,753)	(265,602)
Net property and equipment	125,926	328,460	921,951
Other assets:			
Deposits	14,074	-	-
Total assets	$ 833,295	$ 1,377,084	$ 1,543,770
LIABILITIES AND NET ASSETS			
Current liabilities:			
Accounts payable	$ 95,152	$ 10,654	$ 42,759
Accrued expenses	-	281,325	158,360
Due to charter schools	-	68,499	18,190
Deferred grant revenue	-	-	22,895
Current portion of long-term debt	-	-	62,100
Total current liabilities	95,152	360,478	304,304
Long-term debt:			
Notes payable, less current portion	-	-	506,262
Total liabilities	95,152	360,478	810,566
Net assets:			
Unrestricted	738,143	1,016,606	733,204
Total liabilities and net assets	$ 833,295	$ 1,377,084	$ 1,543,770

Eliminations	Totals 2010	2009
$ -	$ 1,591,900	$ 1,657,076
(86,689)	368,334	118,343
-	88,934	-
-	110,716	370,440
-	33,354	27,194
-	83,811	37,261
(86,689)	2,277,049	2,210,314
-	1,597,680	1,374,515
-	665,127	650,935
-	(886,470)	(596,962)
-	1,376,337	1,428,488
-	14,074	19,074
$ (86,689)	$ 3,667,460	$ 3,657,876
$ -	$ 148,565	$ 80,922
-	439,685	353,552
(86,689)	-	-
-	22,895	348,438
-	62,100	61,782
(86,689)	673,245	844,694
-	506,262	569,584
(86,689)	1,179,507	1,414,278
-	2,487,953	2,243,598
$ (86,689)	$ 3,667,460	$ 3,657,876

AMERICAN QUALITY SCHOOLS CORPORATION
COMBINING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2010
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2009

	American Quality Schools	Austin Business and Entrepreneurship Academy	Plato Learning Academy
Revenues and support:			
Chicago Public Schools:			
Per capita tuition and other funds	$ -	$ 4,460,367	$ 2,405,832
Special services	-	149,846	107,745
Grants	-	15,876	254,146
Management fees and other fee revenue	3,695,040	-	-
Student fees	-	37,949	216,710
Contributions	-	58,500	65,000
Interest income	5,832	8,445	4,182
Other	38,079	5,744	12,417
Total revenues and support	3,738,951	4,736,727	3,066,032
Expenses:			
Program services	702,488	3,473,192	2,384,537
Supporting services	3,288,363	891,848	556,927
Total expenses	3,990,851	4,365,040	2,941,464
Change in net assets	(251,900)	371,687	124,568
Net assets at beginning of year	990,043	644,919	608,636
Net assets at end of year	$ 738,143	$ 1,016,606	$ 733,204

Eliminations	Totals 2010	2009
$ -	$ 6,866,199	$ 5,545,474
-	257,591	209,916
-	270,022	814,216
(579,484)	3,115,556	2,822,781
-	254,659	212,087
-	123,500	3,580
-	18,459	2,079
-	56,240	14,387
(579,484)	10,962,226	9,624,520
(20,000)	6,540,217	5,961,546
(559,484)	4,177,654	2,644,056
(579,484)	10,717,871	8,605,602
-	244,355	1,018,918
-	2,243,598	1,224,680
$ -	$ 2,487,953	$ 2,243,598

AMERICAN QUALITY SCHOOLS CORPORATION
SCHEDULES OF EXPENSES
YEARS ENDED JUNE 30, 2010 AND 2009

	2010	2009
Salaries	$ 6,925,708	$ 5,187,198
Benefits	1,213,694	847,066
Books and supplies	228,480	384,023
Consulting	31,755	-
Depreciation	305,400	246,534
Insurance	38,352	24,819
Interest	31,197	25,248
Marketing	44,972	53,786
Miscellaneous	1,364	618
Occupancy	854,666	854,238
Office	155,508	167,039
Postage	16,268	14,346
Professional fees	66,004	142,479
Repairs and maintenance	211,957	141,787
Student activities	366,378	376,284
Telephone	53,115	42,649
Travel and conferences	127,494	85,124
Utilities	45,559	12,364
Total expenses	$ 10,717,871	$ 8,605,602

MPS MULCAHY, PAURITSCH, SALVADOR & CO., LTD.

Certified Public Accountants/
Business and Personal Consultants

To the Governing Board of
American Quality Schools Corporation
Chicago, Illinois

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

We have audited the financial statements of American Quality Schools Corporation (a nonprofit organization) as of and for the year ended June 30, 2010, and have issued our report thereon dated December 2, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered American Quality Schools Corporation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of American Quality Schools Corporation's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of American Quality Schools Corporation's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency in internal control over financial reporting. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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7500 S. County Line Rd. • Burr Ridge, IL 60527 • 630/887-7838 • Fax 630/887-7895

During our testing, we noted an instance in which accounts payable cut-off procedures did not record an invoice in the proper period.

Management's response:

Management will increase efforts to review all subsequent transactions for proper fiscal year expense prior to and subsequent to closing of the accounting records.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether American Quality Schools Corporation's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

American Quality Schools Corporation's response to the finding identified in our audit is described above. We did not audit American Quality Schools Corporation's response and, accordingly, we express no opinion on it.

This report is intended solely for the information of management, the Governing Board, others within the entity, and Chicago Public Schools and is not intended to be and should not be used by anyone other than these specified parties.

Mulcahy, Pawlisch, Salvador & Co., Ltd.

Orland Park, Illinois
December 2, 2010

MPS MULCAHY, PAURITSCH, SALVADOR & CO., LTD.

Certified Public Accountants/
Business and Personal Consultants

To the Governing Board of
American Quality Schools Corporation
Chicago, Illinois

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF APPLICABLE LAWS AND REGULATIONS PRESCRIBED BY ADMINISTERING AGENCY

We have examined the compliance of American Quality Schools Corporation with the types of compliance requirements provided by its administering agency, the Chicago Public Schools, which are applicable to the American Quality Schools Corporation's Austin Business and Entrepreneurship Academy High School and Plato Learning Academy. The Chicago Public Schools provided the compliance requirements subject to examination in a memorandum dated June 23, 2010. Compliance with requirements of applicable laws and regulations prescribed by the administering agency is the responsibility of management. Our responsibility is to express an opinion based on our examination.

The applicable laws and regulations that were tested included the following, as applicable:

Open Meetings Act (5 ILCS 120/1.01 *et seq.*)
Fingerprint-based Criminal Background Investigations and Checks of the Statewide Sex Offender Database & Statewide Child Murderer and Violent Offender Against Youth Database (105 ILCS 5/10-21.9 & 105 ILCS 5/34-18.5)
Illinois School Student Records Act (105 ILCS 10/1 *et seq.*)
Administration of Medication (105 ILCS 5/10-22.21b)
Hazardous Materials Training (105 ILCS 5/10-20.17a)
School Safety Drill Act (105 ILCS 128/1 *et seq.*)
Abused and Neglected Child Reporting Act (325 ILCS 5/1 *et seq.*)
Eye Protection in School Act (105 ILCS 115/0.01 *et seq.*)
Toxic Art Supplies in Schools Act (105 ILCS 135/1 *et seq.*)
Infectious Disease Policies and Rules (105 ILCS 5/10-21.11)
Conformance with the following sections of your Contract School Agreement (the "Agreement"):
Section 4. Enrollment - an enrollment process and lottery;
Section 4. Governance and Operation - the school's governance structure;
Section 5. Maintenance of Corporate Status and Good Standing;
Section 6. Management and Financial Controls;
Single Audit Act Amendments of 1996 (31 U.S.C. 7501-07), OMB Circular A-133 and OMB Compliance Supplements.

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7500 S. County Line Rd. • Burr Ridge, IL 60527 • 630/887-7838 • Fax 630/887-7895

Our examination of compliance was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the compliance requirements described above and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, American Quality Schools Corporation complied, in all material respects, with the Chicago Public Schools' requirements referred to above for the year ended June 30, 2010.

This report is intended solely for the information and use of management, the Governing Board, and Chicago Public Schools and is not intended to be and should not be used by anyone other than these specified parties.

Mulcahy, Pavlitsch, Salvador & Co., Ltd.

December 2, 2010
Orland Park, Illinois

Attachment 26. Litigation Documentation

ATTACHMENT 26
CURRENT/PAST LITIGATION

ILLINOIS – EEOC

NAME	CHARGE#	DEMAND	RESPONSE	RESULTS
MELVA ALEXANDER	440-2010-06098	Age Discrimination	Denied Charges	AQS Prevailed
Denise Garlin	846-2011-38468	Age Discrimination	Denied Charges	AQS Prevailed
Merrilynn Nagel	440-2011-04156	Race & Retaliation	Denied Charges	Charges Withdrawn
Jerome Winters	2010CA2983	Race Discrimination AGE Discrimination Sex Discrimination Arrest Record Discrimination	Denied Charges	AQS Prevailed (Litigation Pending)
John Doe VS. Chicago Charter School Foundation, AQS approved And CICS	Circuit Court Cook County NO-09-L-10590	Filed under Seal by Order of Court	Denied Charges	All Defendants and Plaintiff reached out of court settlement by Court

INDIANA – Human Rights Commission

NAME	CHARGE#	DEMAND	RESPONSE	RESULTS
Barbara Huber	470-2011-02813	Title VII Age Discrimination ADA	Denied Charges	Pending
Paula Thompson	24M-2010-00145	Race & Retaliation	Denied Charges	AQS Prevailed
Robert Ward	24M-2010-00167	Title V11	Denied Charges	AQS Prevailed
Sherrie L. May (Paula Odom)	ED No. ED da 2009	Title VII FERPA	Denied Charges	Charges Withdrawn
R. Harris on Behalf of Grant Jackson	US Dept of Educ. ED ha 09110399 OCR	Sec. 504 28 CFR Part 35	Denied Charges	AQS Prevailed

Appendix

Appendix A

FORT WAYNE URBAN LEAGUE AFTER SCHOOL ACADEMY

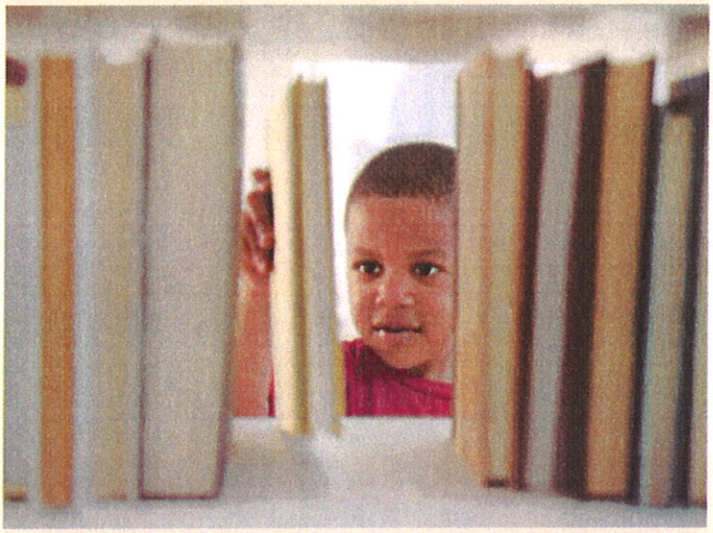
High Expectations. No Excuses.

STANDARDS BASED INSTRUCTION

The FWUL provides homework help and academic enrichment activities for K-12 students, **Monday through Thursday, 3 PM - 7:30 PM and Friday 3 PM - 6 PM.**

IPFW Student-Teachers assist Urban League Scholars with daily homework and provide engaging, hands-on learning activities based on Common Core State Standards.

Contact the Urban League to register your student for academic assistance.



COMPUTER LAB

Students can use the Urban League computer labs to complete homework and participate in educational activities. Students learn about digital literacy, internet research, and improve their computer skills.

Students are required to use "Kid's College, " a computer based reading and math assessment, before having free time on the computers.

COMMON CORE
STATE STANDARDS INITIATIVE
PREPARING AMERICA'S STUDENTS FOR COLLEGE & CAREER

- The Common Core State Standards Initiative represents one of the most significant reforms to U.S. education in recent history.
- 48 states, two territories, and the District of Columbia have agreed on the essential knowledge and skills necessary for the college and career readiness of our nation's students.
- Indiana will begin to assess for Common Core in 2014

Fort Wayne Urban League

2135 S Hanna St. Fort Wayne, IN 46803 Phone: 260.745.3100

Appendix A

Once you learn to read, you will be forever free.

Frederick Douglass

NULITES
NATIONAL URBAN LEAGUE INCENTIVES TO EXCEL & SUCCEED

NULITES, is a National Urban League youth leadership model for students in grades 6-12. Students meet for 4 hours weekly to participate in activities focused on three college readiness priorities: *Academic Development, Social Development, Cultural and Global Awareness.*

To track student progress, we use the Urban League curriculum "Project Ready" to assess progress, and we monitor each student's graduation plan. Graduation plans are a requirement in the State of Indiana.

To sign up for NULITES, contact John Foster; 260.745.3100 or jfoster@fwurbanleague.org

OTHER OPPORTUNITIES

We offer additional programs throughout the year, including:

- Parent Academy Workshops
- National Achievers Society
- Robotics and STEM Learning
- College Bound Brotherhood –pilot project with Paul Harding Jr. High

United Way

United Way of Allen County
Agency Partner

2135 S Hanna St. Fort Wayne, IN 46803 Phone: 260.745.3100

Appendix B

Thurgood Marshall Leadership Academy

975 West 6th Avenue | Gary, IN 46402 | 219.883.4826 | Fax: 219.883.1331 | K-6
3401 West 5th Avenue | Gary, IN 46406 | 219.944.3100 | Fax: 219.977.4780 | 7-12

Quarterly Progress on Goals

Student: Click here to enter text. Date:10/19/2011

	Date Of Reporting Period			
	10/31/2002	10/26/2011	9/28/2011	9/28/2011
	1	2	3	4
Goal: Click here to enter text.	Text.	Click here to enter text.	Click here to enter text.	Click here to enter text.
Goal:Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.
Goal:Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.
Goal:Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter text.

1= Not Introduced 2= Introduced 3= Progress is evident 4= Progress Demonstrated

Comments:

_____

_____

_____

_____

This communication is to let you know how your child is doing on IEP goals and objectives talked about at the Case Conference. If you have any questions please contact your child's teacher of record.

Appendix D - 1

In an effort to ensure that we are addressing the needs of all of our students, please work collaboratively to create a plan that details what your school will do to motivate and engage the top quartile students across content areas. You need to address their needs in terms of academics, leadership capacity, and engagement through the provision of additional support and/or extracurricular activities. Please type in your responses to the template below and EMAIL a soft copy to your Regional Manager no later than Friday, October 22, 2010. Thank you for your work in this area! Your students will love you for it!

School Name:________________________________ School Director________________________________

Name of Each Student in Top Quartile in **Reading (NWEA)**	Grade Level/Teacher's Name	Score in **Reading**	Name of Each Student in Top Quartile in **Math (NWEA)**	Grade Level/Teacher's Name	Score in **Math**

Math w/ Top Quartile Students		**Reading** w/Top Quartile Students		**Writing** w/Top Quartile Students	
Strategies to be implemented	How the Learning will be Assessed	Strategies to be Implemented	How the Learning will be Assessed	Strategies to be implemented	How the Learning will be Assessed
•	•	•	•	•	•

What evidence of this plan will be present in the classroom environment? Please discuss below what evidence one should expect to see when evaluating the quality of plan implementation.

Appendix E

TOP QUARTILE STUDENTS

AQS Focus Outcome #2, for the 2010-2011 school year, is an effort to ensure we are addressing the needs of all of our students. Please work collaboratively to create a plan that details what your school will do to motivate and engage the top quartile students across content areas. Address their needs in terms of academics, leadership capacity, and engagement through the provision of additional support and/or extracurricular activities. Type your responses using the template below and EMAIL a copy to your Regional Manager by October 27, 2010. Thank you for your work in this important area.

School Name: _____ **School Director:** _____

Student Name (NWEA READING)	Grade Level/ Teacher's Name	SCORE	Student Name (NWEA MATH)	Grade Level/ Teacher's Name	SCORE	Student Name (ISTEP ENG/LA)	Grade Level/ Teacher's Name	SCORE	Student Name (ISTEP MATH)	Grade Level/ Teacher's Name	SCORE
	2nd-Santana	193		2nd-Santana	186						
	2nd-Santana	194		2nd- Santana	186						
	2nd-Santana	194		2nd-Santana	189						
	2nd-Santana	195		2nd-Santana	190						
	2nd-Santana	196		2nd- Santana	192						
	2nd-Santana	203		2nd-Santana	193						
	2nd-Santana	213		2nd- Santana	193						
	2nd-Santana	214		2nd-Santana	196						
	2nd-Sterling	189		2nd-Santana	197						
	2nd-Sterling	189		2nd-Santana	204						
	2nd-Sterling	191		2nd- Santana	209						
	2nd-Sterling	192		2nd-Sterling	186						
	2nd-Sterling	196		2nd-Sterling	187						
	2nd-Sterling	204		2nd-Sterling	190						
	2nd-Sterling	207		2nd-Sterling	193						
	2nd-Sterling	210		2nd-Sterling	195						